REPORT

ON THE

ADMINISTRATION

OF THE

SALT AND CONTINENTAL CUSTOMS DEPARTMENT OF THE BOMBAY PRESIDENCY

FOR THE

OFFICIAL YEAR 1885-86,

WITH

APPENDICES AND MAP.

Bombay:
PRINTED AT THE GOVERNMENT CENTRAL PRESS.

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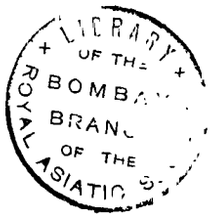

Bombay:
PRINTED AT THE GOVERNMENT CENTRAL PRESS.

1886.

No. 4009 of 1886.

From

A. C. TREVOR, Esq.,
Collector of Salt Revenue;

To

J. MOORE, Esq.,
Acting Commissioner of Customs, Salt, Opium and Abkári.

Bombay, 26*th August* 1886.

Sir,

I have the honor to submit the annual report on the Administration of the Salt and Continental Customs Department for the year 1885-86.

2. Adopting the same arrangement as in the two previous years, I will commence with a short notice of the principal matters affecting the constitution and working of the department as a whole, and of the broad financial results of the year's administration, leaving details to be discussed under the different heads to which they belong.

INTRODUCTORY.

Collector's Office.

3. I continued in charge of the department throughout the whole of the year under report except the last 25 days, during which Mr. Acworth acted as Collector in my absence on privilege leave.

Deputy Collectorship.

4. Colonel LaTouche held the appointment of Deputy Collector, N. D., throughout the year. Mr. Acworth's tenure of the Deputy Collectorship S. D., was twice interrupted, first from the 2nd July to the 28th August 1885, during which period he was on special duty as Deputy to the Municipal Commissioner of Bombay, and again from the 6th March 1886 to the end of the year, when, as above mentioned, he acted as Collector. Mr. H. L. Wright was appointed on both occasions to act for him as Deputy Collector.

Assistant Collectors.

5. At the close of last year the whole of the gazetted establishment was on duty for the first time since 1881. This state of things did not continue long. Mr. Hill left for England on sick leave in April, and Mr. Leckie in August. Mr. Dickinson took furlough in October and Mr. Bulkley was absent on privilege leave for three months during the rains. This necessarily led to numerous changes in the distribution of the Assistant Collectors' charges. Messrs. Cotgrave and Pogson alone retained charge of their original ranges, Surat and Thána, throughout the year. Mr. Maidment succeeded Mr. Hill in Kánara. On Mr. Leckie's departure Mr. Thom returned to Khárághoda, being succeeded at Uran by Mr. Kawasji Jamsetji, who was in his turn succeeded at Ratnágiri by Mr. Jehángir Mánekji Karsedji. Mr. Bulkley relieved Mr. Dickinson on the Frontier, and between Mr. Bulkley's departure on privilege leave and the end of the year, the Alibág range was held successively by Mr. Thom, Mr. Manley and Mr. Close.

6. The acting vacancies in the Graded List caused by the absence of Messrs. Leckie, Dickinson and Hill were filled by the

appointment of Messrs. Maidment, Manley and Close, and on the resignation of Mr. Manley, of Mr. Nánábhai Mancherji, who as Acting Supernumerary Assistant was attached to the Account Office from the 24th March till the end of the year.

General organization.

7. There has been no change in the general organization of the department since those described in paragraph 6 of last year's report.

Constitution of Subordinate Establishment. Changes during the year.

8. The constitution of the subordinate establishment, as summarized in paragraphs 8 to 24 of last year's report, has been modified by—

(a) The re-organization of the establishment in the Goa Range, sanctioned in Government Resolution No. 7702 of 24th September 1885 and No. 8788 of the 29th October 1885, Revenue Department.

(b) The reopening of the Bhándup distillery, sanctioned in Government Resolution No. 3949 of 16th May 1885.

(c) The withdrawal of the water-establishment at Dholera sanctioned in Government Resolution No. 1614 of 3rd June 1885.

(d) The absorption of certain additional Shilotri establishments in the general sanctioned strength of the department under the terms of Government Resolutions Nos. 5241 of 26th June 1885, 6694 of 18th August 1885, No. 10279 of 22nd December 1885 and No. 3008 of 21st April 1886.

9. The reorganization of the Goa establishments was carried out in accordance with the recommendations of the British Delegate to suit the requirements of the new arrangements introduced in connection with the transfer of the administrative control of salt manufacture in Goa to his office, and the modifications in extent and system of manufacture arising out of the declaration of Lisbon and the awards of the second Mixed Commission. It absorbs the tentative reductions previously made as noticed in paragraph 24 of the report for last year, and its effect on the nominal strength is to reduce 3 Inspectors on salaries ranging from Rs. 75 to Rs. 150, 8 Kárkúns on Rs. 26 to Rs. 50, 12 Kárkúns on Rs. 11 to Rs. 25, 110 petty officers on Rs. 11 to Rs. 25, and 501 sepoys on Rs. 10 and under, and to increase the English establishment by 5 clerks on Rs. 25 to Rs. 100. The net result is a decrease of 635 hands and Rs. 59,456 on the sanctioned strength and cost of the Goa establishments, which have been reduced from 1,240 to 605 hands and from Rs. 1,42,011 to Rs. 82,555 per annum respectively. It should be explained that this reduction is merely nominal, the cost of the establishment actually entertained having been much below the original sanctioned strength for some years previous to the transfer.

Reopening of the Bhandup distillery.

10. Owing to the re-opening of the Bhándup distillery, which had been closed in 1879-80 in consequence of disputes as to ownership, the entertainment of a small establishment consisting of an Inspector on Rs. 100, a Náique on Rs. 12 and 4 peons on Rs. 10 each per mensem, has been sanctioned with effect from 18th September 1885. The cost together with the usual contribution for pension is defrayed by the proprietor.

Withdrawal of the 2 watermen sanctioned for Dholera.

11. In connection with the opening of the new bandar for the port of Dholera at the Chil Khári, and the closing of the old bandars at the Khun and Bavliari Kharis, arrangements were made under the sanctions conveyed in Government Resolutions, Public Works Department, No. 79 A—89 of 11th February, and

Financial Department No. 2575 of 9th September 1885, for the provision at the joint cost of Provincial Revenues and Port Funds of a supply of drinking water in iron tanks at the Chil Bandar, and the two watermen previously entertained for the Khun and Bavliari Bandars were reduced.

Additional Shilotri Establishment.

12. As stated in paragraph 14 of last year's report, the additional guarding establishments to be maintained at the cost of the Shilotris, in accordance with the terms on which permission to extend existing salt works or open new ones has been given, were, under the proposals for the reorganization of the Southern Division, sanctioned in Government Resolution No. 5069 of 29th July 1884, to be considered as part of the sanctioned strength of the department, and their pay commuted into a cash contribution of equal amount. The establishments in existence up to 1879, which were included in the proposition statements attached to Mr. Carey's report on the Revision, were accordingly absorbed in the re-organization. Under the sanction of Government obtained during the course of the year under report, the additional establishments, amounting in all to 144 hands, entertained or guaranteed from 1879 up to 1885, have been added to the sanctioned strength of the Department.

Net result of the changes described above.

13. The net result of the changes in the constitution of the Department, as described above, has been to decrease by 487 the total sanctioned strength of the Department, as it stood on the 31st March 1885 (*vide* paragraph 24 of last year's report), reducing it from 6,090 to 5,603, as classified below :—

Present constitution of Establishment.

Collector	1
Deputy Collectors	2
Assistant Collectors	13
Supervisor, Uran Distilleries	1
Assistant do.	1
Superintendents of Salt Depôts and Distilleries ...	6
Coast Guard Inspectors	17
Northern Frontier and other Inspectors ...	22
Sarkárkúns, including Special Officer, Cambay ...	34
Officers in charge of Preventive stations, including Chendni Bandar	9
Dároghás	9
English Writers	78
Kárkúns, including Sazadárs, Bandar Kárkúns and Gaugers	645
Risáldárs	3
Savárs	110
Petty officers	370
Sepoys	3,785
Khalássis, watermen and menials	497
Total ...	5,603

Details of the number of appointments of each description in each grade are given as usual in Appendix I. The strength actually entertained was still a good deal within that sanctioned, the entertainment of the full peon establishments included in the reorganization having been deferred, in consequence of financial pressure, till after the end of the financial year.

Clothing and equipment of Peon Establishment.

14. Proposals for the clothing and equipment of the Peon establishments, partly out of the capitation grants sanctioned by Government Resolutions No. 6069 of 29th July 1884 and No. 1055 of 13th April 1885, and partly out of deductions from the men's pay, were prepared and submitted during the year and are now under the consideration of Government. They will include when they are carried into effect the establishments in the Northern Frontier and Khárághoda, as well as those of Surat, the Konkan and Kánara, to which clothing is now to be supplied for the first time.

General features of administration.

15. The most prominent feature of the year's administration has been the run on Barágra salt, the first indications of which were noticed in paragraph 49 of last year's report, where it was mentioned that shortly before the date of writing large indents for the North-Western Provinces and Panjab had begun to come in. The run then lasted a few days only, but it subsequently appeared that it was the result of a partial failure of the crop at the Sambhar lake, which compelled the Salt Department of Northern India to raise the issue price at Sambhar from 2½ annas to 8 annas per maund. The demand was renewed toward the end of the rains and then lasted practically without intermission till within about a month ago, when our reserves had run so low and indents were coming in so fast, that it was thought advisable to refuse compliance with any more for markets other than those usually supplied. This, however, was not till after it had been ascertained that a full crop had been gathered at Sambhar, and that the prices there were about to be lowered. The issue rate was actually reduced to 4 annas a few days after, and the demand has now reverted for the most part to its old channels. The effect of the run up to the end of March 1886 was to more than double the issues of Barágra salt for the year. Special arrangements of course had to be made to strengthen the staff at Khárághoda and additional train service was provided by the Railway Company.

Conventions with Cambay and Janjira.

16. The conventions with Cambay and Janjira have continued to work smoothly. The establishment to be maintained at Cambay to keep a watch on the transactions at the Customs House and prevent the collection of natural salt, for which temporary sanction only was at first given, was permanently fixed by Government Resolution No. 7141 of the 3rd September 1885 at the strength originally entertained.

Fish-curing yards in Janjira.

17. The question of establishing fish-curing yards at Shrivardhan and Murúd in Janjira, which as noticed in paragraph 26 of last year's report had been allowed to stand over at the recommendation of the Political Agent, has not been revived.

Fish-curing yards in British Territory.

18. The three yards in British territory, at Kosamba, Vesava and Vengurla, referred to at paragraph 28 of last year's report as having been sanctioned as an experimental measure, were established during the year, and a separate report has been submitted on their working. It may be noted here that the people about Kosamba have availed themselves to some extent of the facilities offered at the yard for obtaining duty-free salt for curing at sea, under the precautions observed at the neighbouring Portuguese yard at Damaun, and that the Vengurla yard was largely used as long as the fishing season lasted, and fish could be procured in greater quantities than could be sold fresh. The yard at Vesava was not used at all, a result which was not unexpected, but may perhaps have been assisted to some extent by circumstances which delayed the opening till the best part of the season was over. Further experience is needed before it can be decided whether it will be worth while to continue the experiment north of Bombay. At Vengurla, which was the locality where it was expected to have the best chance, it has proved a success, and the question there is now whether there is any advantage in keeping the yard open all the year, and whether it will be worth while to open additional yards elsewhere in the neighbourhood. This also can better be decided after another year's experience than at present.

Arrangements under Portuguese Treaty.

19. Arrangements under the Portuguese treaty will, so far as Goa is concerned, be dealt with by the British Delegate, the figures merely being included in this report for the sake of unity

of view. In Damaun, sales to the trade were resumed during the year under report with the object of clearing off stocks on hand so as to admit of reduction of establishment as directed by Government Resolution No. 5634 of the 13th July 1885. The Railway Company assisted by slightly reducing their rates for salt from Damaun Road Station from the beginning of October up to the end of February last. No great demand was established, but the efforts made have been so far successful, as to admit of the clearance of all the stock except about 2½ years' supply for the Portuguese Government and the fish-curing yard, which is all stored at one place, and the withdrawal of nearly the whole establishment at the beginning of the year now current.

Working of Reorganization.

20. The only modifications which it has been found necessary to make so far in the arrangements introduced by the revision of the Konkan, Kánara, and Bulsár establishments in October 1884, consist of some redistribution of the boat allowances. The establishments provided for the Chharváda and Dharásna salt-works have been found inadequate, but the submission of proposals for increasing them has been deferred in the expectation that it may be possible to close the Chharváda works this year, and manufacture all the salt required at Dharásna—a change which will of course affect the question of establishments very materially.

Summary of constitution and operations of the Department.

21. A contrasted summary of the constitution and operations of the Department as a whole, which are exhibited in detail in Statement No. II. of the appendices, is given below :—

	1884-85.	1885-86.	Increase.	Decrease.
1. Number of Supervising Officers	16	16	....	....
2. Number of Subordinate Establishment ..	6,074	5,587	....	487
3. Number of Tálukas	41	40	....	....
4. Number of Salt-works	669	662	....	7
5. Number of maunds of Salt dealt with ..	73,14,980	92,71,737	19,62,757	....
6. Number of maunds of Salt excised and imported by sea and land on payment of duty.	67,28,321	86,47,736	19,19,415	....
7. Number of maunds of Salt delivered free and at nominal rate of duty	5,86,659	6,30,000	43,341	....
Number of Ports	84	83	....	1
8. Number of Vessels entered	1,01,438	1,00,424	....	1,014
Do. cleared	99,347	97,303	....	2,044
9. Number of Vessels measured for Registry ..	1,663	475	....	1,188
10. Value of Goods imported by sea	2,65,20,528	2,74,24,082	9,04,554	....
Do. exported by sea	4,63,06,343	4,40,93,049	....	22,13,294
11. Number of Stills	48	49	1	....
12. Number of gallons excised	8,92,810	10,64,256	1,71,445	....
13. Number of offences enquired into	570	580	10	....

General financial results.

22. The general financial results of the past, as compared with the preceding four years' administration, are exhibited below :—

Years.	Gross Receipts.												Total Gross Receipts.		
	Salt.			Sea Customs.			Land Customs.			A'bkári.			Local Funds.			
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs. a. p.
1881-82	1,46,16,679	11	2½	26,818	9	8	14,571	3	10	10,12,350	4	10	64,980	7	6	1,57,35,400 5 0
1882-83	1,32,76,653	11	6	35,166	4	4	13,691	15	0	9,90,996	9	0	70,606	6	1	1,43,87,114 13 11
1883-84	1,34,11,740	6	6	23,999	2	4	13,029	5	4	10,41,350	12	11	75,919	7	8	1,45,66,539 2 5
1884-85	1,42,40,837	10	10	16,714	10	6	9,057	15	8	14,43,029	14	1	80,692	10	0	1,57,90,332 13 1
1885-86	1,84,16,776	7	4	13,748	15	5	9,096	14	8	16,69,693	9	7	75,645	3	1	2,01,84,961 2 1

Years.	Charges.									Refunds.			Total Charges *plus* Refunds.			Net Receipts.			Percentage of Charges on Gross Receipts.		
	Establishment.			Contingencies.			Total Charges.														
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
1881-82	7,03,466	11	6	5,63,145	13	9	12,66,612	9	3	84,480	3	1	13,51,092	12	4	1,43,84,307	8	8	8	9	4
1882-83	7,12,219	12	6	7,47,835	0	6½	14,60,054	12	11	1,11,174	7	4	15,71,229	4	3	1,28,15,885	9	7	10	14	8
1883-84	7,33,216	9	0	5,65,134	9	11	12,98,351	2	11	68,242	2	1	13,66,593	5	10	1,31,99,915	12	7	9	6	1
1884-85	7,80,204	5	4	7,34,473	6	8	15,14,677	11	7	98,380	11	8	16,13,058	7	3	1,41,77,274	5	10	10	3	5
1885-86	8,79,224	13	5	10,01,326	2	1	18,80,550	15	6	76,773	2	0	19,57,324	1	6	1,82,27,637	0	7	9	11	2

They are remarkable as showing an increase of nearly 44 lákhs in gross, and of about 40½ lákhs in net, receipts, as compared with last year, which was itself an unusually good one. This result is of course mainly attributable to the run on Barágra Salt described above, paragraph 15; and the greater part of the increase is merely a temporary transfer to this Department of revenue which in ordinary course would have appeared in the accounts of the Salt Department of Northern India. But as will be shown further on the receipts from sources which may be regarded as normal have been more than maintained at their previous high level, and after making full allowance for the exceptional nature of the enormous proportionate increase exhibited, the result may, I think, be regarded as satisfactory.

Receipts.

24. The increase in gross receipts is made up as shown in the margin, and is practically confined to Salt and A'bkári, Land Customs being an entirely insignificant item. Under Sea Customs and Local Funds, there is a small decrease, which in the case of the latter item is nearly nominal, the falling off being almost entirely in the receipts of the Frontier Horse Fund referred to in paragraph 32 of last year's report. The decrease in Customs receipts is chiefly in Export duty on rice, as will be more fully noticed further on. Of the increase of 41¾ lákhs under Salt, about 32 lákhs may be taken as duty properly belonging to the Northern India Salt Department, the remainder consisting partly of contingent increase in Provincial receipts and partly of increase attributable to the development of the normal demand. The increase under A'bkári is progressive, and must of course be considered in connection with the results of the policy pursued by Government in A'bkári matters generally.

	As compared with 1884-85.		As compared with average of 4 years ending 1884-85.	
	Increase.	Decrease.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Salt	41,75,938 12 6	....	45,30,298 9 4	....
Sea Customs ..	....	2,965 11 1	....	11,925 11 2
Land Customs..	36 15 0	....	....	3,490 11 3
A'bkári.. ..	2,26,663 11 6	....	5,47,636 11 5	....
Local Funds ..	....	5,047 6 11	2,595 7 3	....
Total ..	44,02,641 7 0	8,013 2 0	50,80,530 12 0	15,416 6 5
Net ..	43,94,628 5 0	....	50,65,114 5 7	....

Expenditure.

25. Concurrently with the increase in gross receipts, there has been an increase in charges amounting to Rs. 3,44,265-10-3 as compared with last year, and to Rs. 4,81,830-10-4 as compared with the average of the last 4 years, which is arrived at as shown in the margin. Details will be given further on. It may, however, be as well to explain here that, speaking broadly, the increase under Establishment is due to the fact that the scale of charges introduced by the reorganization from October 1884, *i. e.* for the last half only of last year, was this year in force for the whole twelve months, and under Contingencies, to a payment of Rs. 3,18,923 on account of compensation due to proprietors of Portuguese Salt Works under the awards of the Second Mixed Commission, and to increase in items such as commission to salt agents, carriage of salt, &c.,

	As compared with 1884-85.		As compared with the average of 4 years ending 1884-85.	
	Increase.	Decrease.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Establishment..	99,020 8 1	....	1,46,947 15 10	....
Contingencies ..	2,66,852 11 10	....	3,48,678 14 6	....
Total ..	3,65,873 3 11	....	4,95,626 14 4	....
Refunds.. ..	....	21,607 9 8	....	13,796 4 0
Total ..	3,65,873 3 11	21,607 9 8	4,95,626 14 4	13,796 4 0
Net ..	3,44,265 10 3	....	4,81,830 10 4	....

the amount of which depends on the sales of Barágra salt. Under Refunds there is an appreciable decrease.

26. The subjoined table gives, as in last year's report, the items of receipts and expenditure distributed under the heads of account, Salt, Customs, A'bkári, Imperial and Provincial, as the case may be, and Local Funds, to which they have been actually debited or credited, and is made the basis of the more detailed explanations of the causes of increase and decrease given under the heads of the report to which they relate.

		1884-85.	1885-86.	Increase.	Decrease.
	Receipts.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Salt	Imperial	1,40,73,279 11 10	1,82,00,134 0 3	41,26,854 4 5	....
	Provincial	1,67,557 15 0	2,16,642 7 1	49,084 8 1	....
	Total ..	1,42,40,837 10 10	1,84,16,776 7 4	41,75,938 12 6	....
Sea Customs ..	Imperial	6,013 7 2	3,079 9 4	....	2,933 13 10
	Provincial	10,701 3 4	10,669 6 1	....	31 13 3
	Total ..	16,714 10 6	13,748 15 5	....	2,965 11 1
Land Customs ..	Imperial	9,052 0 7	9,018 2 8	....	33 13 11
	Provincial .. .	5 15 1	78 12 0	72 12 11	....
	Total ..	9,057 15 8	9,096 14 8	38 15 0	....
A'bkári	Provincial	14,43,029 14 1	16,69,693 9 7	2,26,663 11 6	....
Port-dues, &c. ..	Local	80,692 10 0	75,645 3 1	....	5,047 6 11
Total	Imperial	1,40,88,345 3 7	1,82,12,231 12 3	41,23,886 8 8	....
	Provincial	16,21,294 15 6	18,97,084 2 9	2,75,789 3 3	....
	Local	80,692 10 0	75,645 3 1	....	5,047 6 11
	Total ..	1,57,90,332 13 1	2,01,84,961 2 1	43,94,628 5 0	....
	Expenditure.				
Salt	Imperial	6,35,100 11 11	9,13,259 13 1	2,78,159 1 2	....
	Provincial	7,09,055 12 9	8,20,646 5 11	1,11,590 9 2	....
	Total ..	13,44,156 8 8	17,33,906 3 0	3,89,749 10 4	....
Sea Customs ..	Imperial	152 6 0	12 0 0	....	140 6 0
	Provincial	1,77,267 14 5	1,29,616 11 3	....	47,651 3 2
	Total ..	1,77,420 4 5	1,29,628 11 3	....	47,791 9 2
Land Customs ..	Provincial	3,092 14 11	....	....	3,092 14 11
A'bkári	Provincial	39,842 14 4	31,085 14 4	....	8,757 0 0
Port-dues, &c. ..	Local Funds	48,545 12 11	62,703 4 11	14,157 8 0	....
Total	Imperial	6,35,253 1 11	9,13,271 13 1	2,78,018 11 2	....
	Provincial	9,29,259 8 5	9,81,348 15 6	52,089 7 1	....
	Local Funds	48,545 12 11	62,703 4 11	14,157 8 0	....
	Total ..	16,13,058 7 3	19,57,324 1 6	3,44,265 10 3	....

27. The percentage of charges to gross receipts amounts to Rs. 9-11-2 this year as compared with Rs. 10-3-5 last year.

SALT REVENUE.

28. No changes have been made affecting the general description of the sources of salt supply given in the report for the year 1883-84. The effect of the extension in the Dharásna works referred to last year had not made itself fully felt up to the end of March, the crop for the first season stored at the beginning of

Sources of Salt-supply.

In British Territory.

Extension and concentration of group (*b*), Bulsar works.

Sources of Salt-supply.

last year being, as usual in freshly broken ground, not a full one. The crop for the second season, however, which was in process of storage at the close of the year under report, has come very nearly up to the estimate of 4½ lákhs.

Extension of Sanikatta group of seaside works, (c).

29. The question of increasing the productive capacity of the Sanikatta group of sea side works, which has been pending for some years, was finally decided during the year under report, and extensions estimated to be capable of producing about 60,000 maunds were provisionally sanctioned by the Commissioner. Some questions relating to the acquisition of land for additional kothárs or warehouses for the storage of salt, and the improvement of preventive arrangements, have however to be settled before they can be carried into effect.

Cost of Salt at the works.

30. The cost price of salt at the Government works at the Runn and at Bulsár remained unchanged during the year under report. The maximum, minimum and average prices recorded at the works in the Northern and Middle Konkan and Shiroda and Sanikatta are noted below :—

	Northern and Middle Konkan.						Shiroda and Sanikatta.					
	1884-85.			1885-86.			1885-85.			1885-86.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Maximum per maund ...	0	6	0	0	6	0	0	13	0	0	14	0
Minimum " ...	0	0	4	0	0	6	0	4	0	0	4	0
Average " ...	0	2	3	0	2	2	0	7	9	0	6	10

There has been no appreciable difference in prices at the works in Northern and Middle Konkan. In Shiroda and Sanikatta the maximum and minimum prices were almost the same as in 1884-85. The only salt sold at the maximum rate of 14 annas a maund, however, was a quantity of 36 maunds at Shiroda; 8 annas was the highest rate realized at Sanikatta, as against 13 annas last year, and the average for the whole group was lower by nearly one anna. This is the more noticeable that the average rate at the Goa works, with which that recorded at Sanikatta and Shiroda almost exactly corresponded last year, has this year risen considerably, as mentioned below, para. 35. The reason assigned for the fall at Shiroda and Sanikatta is that the proprietors at those places began to find their stocks left on their hands, and accepted lower prices to effect a clearance. It is certainly the case that sales have been larger both at Shiroda and at Sanikatta than for several years past.

Sufficiency of supply in Southern Konkan and Kanara.

31. In paragraph 9 of the Government Resolution on last year's report, Revenue Department, No. 9220 of the 17th November 1885, it was observed that the marked difference in the prices of salt at the works in the Northern Konkan, and at Shiroda and Sanikatta respectively, called for enquiry, particularly with reference to the question whether the supply in Ratnágiri and Kánara has not been unduly curtailed through the closing of salt works for administrative convenience. This question has been made the subject of special report by the Deputy Collector, Southern Division, who is of opinion that the high prices ruling at Shiroda and Sanikatta are more the result of the Portuguese treaty, and of a preference which they can afford to gratify on the part of the consumers, than of any undue curtailment of supply. His conclusions may be illustrated by the subjoined table of the average

Sources of Salt-supply.

prices ruling at the various works in Ratnágiri and Kánara since 1869-70:—

Years.	Málvan.	Ratnágiri.	Vengurla (Shiroda).	Sanikatta.	Honávar.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1869-70	0 2 6	0 4 0	0 6 5		0 4 6
1870-71	0 2 6	0 4 0	0 5 8	Figures not available.	0 5 5
1871-72	0 8 5	0 4 0	0 9 7		0 4 9
1872-73	0 7 0	0 4 0	0 11 0		0 9 2
1873-74	0 3 11	0 4 0	0 5 7		0 4 5
1874-75	0 3 2	0 3 8	0 5 2	0 1 11	0 2 4
1875-76	0 2 7	0 2 10	0 4 10	0 1 6	0 3 9
1876-77	0 2 2	0 7 4	0 2 4	0 1 5	0 2 10
1877-78	0 1 11	0 4 10	0 3 3	0 1 4	0 3 4
1878-79	0 1 8	0 3 9	0 2 7	0 2 2	0 3 5
1879-80	0 2 8	0 3 9	0 3 2	0 6 8	
1880-81	0 5 7	0 4 0	0 7 6	0 5 11	
1881-82			0 8 1	0 7 1	Salt works closed and stocks cleared.
1882-83			0 6 9	0 6 4	
1883-84	Salt works closed and stocks cleared.		0 8 10	6 6 5	
1884-85			0 8 10	0 7 5	
1885-86			0 7 10	0 6 7	

The works at Honávar in Kánara were closed from February 1878: those at Málvan and Ratnágiri from December 1879. The Portuguese Treaty came into operation in January 1880, and its effects may be regarded as having made themselves felt from 1880-81. It will be seen that at Sanikatta prices sprang up suddenly from 2 annas and under to 6 annas and over, about the time the works at Honávar were closed, from 1879-80. At Shiroda there was an equally marked rise, as compared with the previous 6 years, from 1880-81. This was no doubt due in some measure to curtailment of supply. But prices had reached an equal or even higher level on several occasions before any of the works were closed, at Honávar, Shiroda and Málvan in 1871-72 and 1872-73, and at Ratnágiri in 1876-77. And in estimating the effect of the treaty as compared with the suppression of some of these works in raising and keeping up prices since 1879-80, it must be borne in mind that before the treaty the people of the districts adjoining Goa territory could get as much salt as they required free of duty. The supply of this smuggled salt was cut off almost simultaneously with the closing of the works, and that the rise in price which followed was due at least as much to this circumstance as to curtailment in the quantity of salt actually obtainable, may be inferred from the fact that the British Government had on their hands for several years after large stocks of Goa salt, of quality exactly similar to Shiroda and Sanikatta salt, and within easy reach of the same markets, of which they were unable to dispose even at nominal prices. Konkan salt, moreover, can be laid down at Shiroda and Sanikatta at less than half the prices paid for the produce of those works, and it is clear, therefore, that preference has a good deal to do with the prices obtainable for the latter. On the other hand, it is to be observed that the districts chiefly dependent on Shiroda and Sanikatta are Belgaum and Dhárwár. Ratnágiri itself is almost entirely supplied from the works round Bombay, and Kánara in about equal parts from Sanikatta and Goa. Of the total produce of Shiroda about nine-tenths go to Belgaum, and of the total produce of Sanikatta about eight-tenths go to Dhárwár. Both Belgaum and Dhárwár depend mainly for the rest of their supply on Goa, where the price at the works as has been noticed above now ranges even higher than at Shiroda and Sanikatta. An examination of the market rates in different districts given in the last 5 annual reports will show that prices in Kánara, Dhárwár and Belgaum have ranged higher than in districts where North Konkan salt is commonly used, and the cost of

Sources of Salt-supply.

carriage is not excessive. Ultimately no doubt the extension of railway facilities will equalise prices, but the present state of affairs does seem to point to the conclusion that the extension of the works at Sanikatta and Shiroda is desirable. As the markets chiefly affected are at a distance, there would of course be no object in sacrificing concentration by allowing works to be opened elsewhere than at these centres.

Number of works open in British Territory.

32. As will be seen from the subjoined table, the total number of salt-works actually open in British territory during the year under report exceeds the corresponding number in 1883-84 by two. Three new works were opened—one in Bassein and two in Trombay—and manufacture was discontinued at one work in Sanikatta, the result being a net increase of two works :—

		Salt-works open.		Increase.	Decrease.
		1884-85.	1885-86.		
Government ...	Runn Works	2	2	...	...
	Bulsár Works	2	2	...	...
Private or leased...	Umbargaon	1	1	...	...
	Bassein	18	19	1	...
	Ghodbandar	37	37	...	...
	Trombay	17	19	2	...
	Mátunga	23	23	...	...
	Uran	79	79	...	...
	Karanja	24	24	...	...
	Panvel	19	19	...	...
	Pen	33	33	...	...
	Shiroda	20	20	...	...
	Sánikatta	136	135	...	1
	Total ...	411	413	3	1

Development of Salt manufacture.

33. The activity with which salt manufacture has been carried on during the past two years continues unabated, particularly at the works in the neighbourhood of Bombay. Permission was given for 9 new works and 19 extensions during the year under report besides those provisionally sanctioned at Sanikatta, and sundry improvements in various existing salt-works.

Tálukas.	New works.	Additions and extensions.	Improvements.
Bassein	4	5	2
Ghorebandar	2	5	...
Matunga	...	2	...
Trombay	...	1	5
Uran	1	2	...
Panvel	...	1	...
Pen	...	3	1
Shiroda	2	...	...
Total ...	9	19	8

In Portuguese Territory. Number and description of works.

34. The total number of salt-works worked in Goa territory during the latter portion of the year under review was 249 against 258 in the preceding year as shown in the subjoined table :—

Sources of Salt-supply.

	Number of Salt-works.		Area.	
	Season of 1885.	Season of 1886.	Season of 1885.	Season of 1886.
			Acres.	Acres.
On account of the British Government.				
In Bardez—Pernem...	6	6	20·03	20·03
In Goa (Ilhas)	60	40	172·45	91·75
In Salcete	25	37	38·73	55·94
Total ...	91	83	231·21	167·72
On account of the Portuguese Government.				
In Goa (Ilhas)	17	17	56·93	56·93
In Salcete	30	30	47·94	47·94
Total ...	47	47	104·87	104·87
On account of the Proprietors working on the Excise System.				
In Bardez—Pernem...	75	75	231·65	231·65
In Goa (Ilhas)	1	1	1·80	1·80
In Salcete	44	43	51·77	51·08
Total ...	120	119	285·22	284·53
Grand Total ...	258	249	621·30	557·12

Of the nine works closed this year eight were among those worked by Government for the supply of salt for fish-curing and domestic consumption and were worked last year to meet a temporary demand until the new arrangement under which the estancos are to be supplied by works selected and worked by the Portuguese Government on their own account should come into full operation. Only one of the works in the hands of the proprietors was closed, and the supply available for the trade has practically remained unaffected by the recent changes. During the year several applications were received from proprietors of abandoned or incomplete salt-works who had not been compensated by the Mixed Commission of 1885 for permission to manufacture on the British Excise system. It was not however thought advisable to comply with these applications except on special conditions to which the proprietors would not consent, and no action therefore was taken on them.

Cost of salt at the works.

35. The wholesale prices paid by traders to manufacturers at the works ranged from 4 annas to 14 annas a maund and the total average rate fetched per maund was Re. 0-8-9 against Re. 0-7-9 in 1884-85. The high average is no doubt due mainly to the progressive operation of the curtailment of the supply and the removal of the check afforded by the sale on Government account at moderate fixed prices of surplus stocks taken over from the proprietors during the earlier years of the treaty.

Imported Salt.

36. The quantity of salt imported by sea was 5,707 maunds 16 sers 44 tolas against 2,908 maunds 12 sers 47 tolas in 1884-85, the increase being due to larger importations both of table-salt from London and Sindha salt from Bandar Abas. The quantity of salt imported by land was 13 maunds 31 sers against 12 maunds 34 sers in 1884-85. Details will be found in appended statement No. VII.

SALT REVENUE

Production.

37. The subjoined table exhibits the total production, loss and wastage, removals, and balances of salt in stock at the end of the year for each of the last five years :—

Years.		Stock in hand on 1st April, including Agencies and Depôts for Baragra Salt.	Manufactured and brought to account during the year.	Total Stock.	Loss and Wastage.	Percentage of Loss and Wastage to total Stock.	Removals during the year. Full Duty.	Removals during the year. Duty-free or nominal Duty.	Removals during the year. Total.	Balance on 31st March.
		In. Mds. s. t.	In. Mds. s. t.	In. Mds. s. t.	In. Mds. s. t.		In. Mds. s. t.	In. Mds. s. t.	In. Mds. s. t.	In. Mds. s. t.
1885-86.	a.—Barágra	2,146,841 37 0	1,938,685 13 0	4,085,527 10 0	344,932 36 0	8·44	2,959,754 0 0	1,531 20 0	2,961,285 20 0	779,308 34 0
	b.—Bulsár	18,716 0 0	567,283 0 0	585,999 0 0	14,051 0 0	3·63	295,764 0 0	400 0 0	296,164 0 0	75,784 0 0
	c.—Rest of Presidency	458,658 28 0	6,358,558 8 40	6,817,216 36 40	509,338 5 0	7·47	5,171,056 8 40	491,496 22 0	5,662,552 30 40	645,326 1 0
	Total ..	2,624,216 25 0	8,664,526 21 40	11,288,743 6 40	868,322 1 0	7·69	8,426,574 8 40	493,428 2 0	8,920,002 10 40	1,500,418 35 0
	d.—Portuguese Territory	163,565 16 0	448,565 39 20	612,131 15 20	53,915 2 12	8·80	215,441 0 0	136,572 26 0	352,013 26 0	206,202 27 8
	Grand Total ..	2,787,782 1 0	9,113,092 26 60	11,900,876 21 60	922,237 3 12	7·74	8,642,015 8 40	630,000 28 0	9,272,015 36 40	1,706,621 22 8
1884-85.	a.—Barágra	1,616,924 19 0	1,951,960 4 0	3,568,884 23 0	78,086 6 0	2·18	1,342,425 0 0	1,531 20 0	1,343,956 20 0	2,146,841 37 0
	b.—Bulsár	341 0 0	301,362 0 0	301,703 0 0	7,870 0 0	2·60	275,117 0 0	....	275,117 0 0	18,716 0 0
	c.—Rest of Presidency	646,659 32 44	5,959,614 32 76	6,606,274 25 40	805,122 1 40	12·18	4,896,289 8 0	446,204 28 0	5,342,493 36 0	458,658 28 0
	Total ..	2,263,925 11 44	8,212,936 36 76	10,476,862 8 40	891,078 7 40	8·50	6,513,831 8 0	447,736 8 0	6,961,567 16 0	2,624,216 25 0
	d.—Portuguese Territory	264,904 0 70	286,949 10 40	551,853 11 30	37,796 14 30	6·84	211,568 29 0	138,922 32 0	350,491 21 0	163,565 16 0
	Grand Total ..	2,528,829 12 34	8,499,886 7 36	11,028,715 19 70	928,874 21 70	8·42	6,725,399 37 0	586,659 0 0	7,312,058 37 0	2,787,782 1 0
1883-84.	a.—Barágra	622,184 0 0	2,225,683 20 0	2,847,867 20 0	34,736 21 0	1·22	1,194,675 0 0	1,531 20 0	1,196,206 20 0	1,616,924 19 0
	b.—Bulsár .. .	3,659 0 0	222,438 10 0	226,097 10 0	3,437 20 0	1·52	222,318 30 0	....	222,318 30 0	341 0 0
	c.—Rest of Presidency.	991,103 24 0	5,464,124 18 30	6,455,228 2 30	633,485 39 26	9·81	4,773,280 5 0	401,802 5 0	5,175,082 10 40	646,659 32 44
	Total ..	1,616,946 24 0	7,912,246 8 30	9,529,192 32 30	671,660 0 26	7·04	6,190,273 35 40	403,333 25 0	6,593,607 20 40	1,263,925 11 44
	d.—Portuguese Territory	666,401 23 0	203,590 29 5	869,992 17 5	90,958 16 75	10·42	361,018 23 0	153,111 16 20	514,129 30 20	264,904 0 70
	Grand Total ..	2,283,348 12 0	8,115,836 37 35	10,399,185 9 35	762,618 17 21	7·38	6,551,292 18 40	556,445 1 20	7,107,737 19 60	2,528,829 12 34
1882-83.	a.—Barágra	93,803 0 0	1,796,155 13 0	1,889,958 13 0	100,106 33 0	5·29	1,166,636 0 0	1,031 20 0	1,167,667 20 0	622,184 0 0
	b.—Bulsár ..	12,716 0 0	257,146 25 0	269,862 25 0	7,561 0 0	2·80	258,642 25 0	....	258,642 25 0	3,659 0 0
	c.—Rest of Presidency.	1,102,586 23 0	5,546,512 32 0	6,649,099 15 0	694,862 20 0	10·45	4,661,660 26 0	301,472 25 0	4,963,133 11 0	991,103 24 0
	Total ..	1,209,105 23 0	7,599,814 30 0	8,808,920 13 0	802,530 13 0	9·11	6,086,939 11 0	302,504 5 0	6,389,443 16 0	1,616,946 24 0
	d.—Portuguese Territory	605,039 30 0	635,944 33 0	1,240,984 23 0	99,988 5 0	8·05	330,311 26 0	144,283 4 0	474,594 30 0	666,401 23 0
	Grand Total ..	1,814,145 13 0	8,235,759 23 0	10,049,904 36 0	902,518 18 0	8·98	6,417,250 37 0	446,787 9 0	6,864,038 6 0	2,283,348 12 0
1881-82.	British	1,807,728 18 0	6,349,769 38 0	8,157,498 16 0	1,166,287 0 0	14·29	5,460,544 14 0	321,561 20 0	5,782,105 34 0	1,209,105 23 0
	Portuguese	503,079 34 0	713,577 2 0	1,216,656 36 0	151,934 25 0	12·48	356,436 39 0	103,245 11 0	459,682 10 0	605,039 30 0
	Total ..	2,310,808 12 0	7,063,347 0 0	9,374,155 12 0	1,318,221 35 0	14·06	5,816,981 13 0	424,806 31 0	6,241,788 4 0	1,814,145 13
1880-81.	British	1,174,682 7 0	7,330,774 34 0	8,505,457 1 0	738,959 36 0	8·68	5,507,427 8 0	451,341 20 0	5,958,768 28 0	1,807,728 18 0
	Portuguese	227,840 20 0	593,781 5 0	821,621 25 0	45,128 16 0	5·50	156,850 17 0	116,562 38 0	273,413 15 0	503,079 34 0
	Total ..	1,402,522 27 0	7,924,555 39 0	9,327,078 26 0	784,088 12 0	8·40	5,664,277 25 0	567,904 18 0	6,232,182 3 0	2,310,808 12 0
Total of 5 years ending 1884-85..		10,339,653 36 34	39,939,385 26 71	50,179,039 23 25	4,696,321 24 11	9·35	31,175,202 10 40	2,582,602 19 20	33,757,804 29 60	11,727,472 16 34
Average ..		2,067,930 31 23	7,967,477 5 30	10,035,807 36 53	939,264 12 66	9·35	6,235,010 18 8	516,520 19 68	6,751,560 37 76	2,345,494 19 23

Details of the stock account of each táluka for the year under report will be found in Statement V. appended.

38. In paragraph 42 of last year's report, attention was drawn to the progressive reduction of closing balances everywhere except at Khárághoda, in spite of increased sales, as an evidence of the growing activity of the salt trade. This year the position has been a good deal modified, *First*, by the run on Barágra salt already described, which has swept off the reserves accumulated since the opening of the works at Udu, and justified the policy which dictated the continuance of manufacture to an extent at first sight largely in excess of probable requirements; *Second*, by the increase in production arising from recently sanctioned extensions of manufacture, which has begun to make itself felt in the replenishment of the closing balances at the seaside groups in spite of sales exceeding everywhere, except in Portuguese Territory, any previously recorded.

Opening balances.

39. The year opened with a balance in round numbers of 27¾ lákhs maunds, of which 21½ lákhs were at Kárághoda, less than 19,000 at the Bulsár group, about 4½ lákhs at sea side works in other parts of the Presidency, and a little over 1½ lákhs in Portuguese Territory. The season was an average one. The quantity manufactured and brought to account during the year was less by a few thousand maunds at Khárághoda, but owing to the increase in the pan area elsewhere it was more by upwards of ½ a lákh at Bulsár, by nearly 4 lákhs in the rest of the Presidency, and by a little over 1½ lákhs in Portuguese Territory, than last year. The removals during the year again show an all-round increase, amounting in the case of Khárághoda to nearly 16 lákhs, of Bulsár to about 20,000, in the rest of the Presidency to about 3 lákhs 20,000, and in Portuguese Territory to about 2,000 maunds. Allowing for loss and wastage, the stock at Khárághoda had been reduced by the end of the year to 7,79,308, as compared with 21,46,841 in hand at the commencement. In all the other groups there is a substantial increase in the closing balances, which at Bulsár amounted to 75,784 maunds against 18,716, in the rest of the Presidency to 645,326 against 458,658, and in Portuguese Territory to 206,202 against 163,565 maunds last year.

Season.

Additions during the year.

Closing balances.

Loss and Wastage.

At the Runn Works.

40. It will be observed that there is a large increase in the percentage of salt written off as loss and wastage in the case of Barágra salt. This is due to the clearance of almost the entire stock, much of which had been exposed in open heaps for several monsoons, and to the fact that the stock under cover, which generally suffices for the monsoon demand, was this year exhausted by August. It became necessary in consequence to cut into the heap in the open stores during the monsoon, and it was found that the rain lodged in the concavity of the flooring, the channel and pipes intended to carry it off having got choked with salt. Steps were at once taken to clear the pipes and get rid of the water, and the Commissioner has since sanctioned proposals for the permanent improvement of the drainage of the open stores. But the defect brought to notice no doubt contributed to increase the wastage resulting from the opening of the heaps in the monsoon. There is a small increase also at the Bulsár group, the result probably of the adoption of the plan of storing the salt, for reasons which will be noticed presently, in rectangular heaps, which the establishment were not accustomed to estimate, and at the works in Portuguese Territory, probably in consequence of clearance of old stocks at Daman. In future, transactions under the last named group will be practically confined to the Province of Goa. At those in the rest of the Presidency, which contribute more than half of the entire outturn with which the Department

At Bulsár.

At Works in Portuguese territory.

In the rest of the Presidency.

Loss and Wastage.

has to deal, the percentage of loss and wastage is this year reduced from 12·18 to 7·47.

Reasons for having rough stock estimates.

41. With reference to the remarks made on this subject in paragraph 4 of the Resolution on last year's report, it is to be observed that, for obvious reasons, no salt can be allowed to leave the works except from heaps which have been brought on to the stock accounts. This must necessarily be done by estimate. It cannot be expected that the first estimate made by the Sázedárs or officers in charge of the works in the hurry of the busy season will in all cases be very accurate, and they are therefore revised by a committee which estimates the contents of each heap at leisure before the opening of the fair season. But it is of course an object that the first estimates should be made as accurate as possible, and there would be some risk that this duty would be less carefully performed if the original estimates, however erroneous, were ignored in the accounts and reports of the Department.

Improvements in system of estimation.
Proposed substitution of rectangular for conical heaps.

42. A scheme was drawn up by me last year for the storage of salt in rectangular, instead of conical, heaps, of uniform breadth and height, and of length varying at the pleasure of the owner according to the quantity of salt to be stored in a single heap. The advantages looked for are (1) economy in thatching; the surface exposed by one large heap being smaller than in the case of a number of conical heaps, the size of which is necessarily limited; (2) facility of guarding; the heaps on this plan being disposed in single straight lines along the whole length of which the eye can range, instead of in irregular groups of heaps each of which forms a screen behind which another may be attacked, and trespassers can evade observation; and (3) facility and uniformity of estimation; the idea being that with a little experience tables may be drawn up for each of the common descriptions of salt, from which the contents of a heap of any given description may be read off with approximate accuracy at so much per foot of length. Experience is needed to determine whether the rectangular heaps stand the weather as well as the conical, or may not be found open to other objections, and steps have been taken to obtain for the new system a fair trial on some of the new works and extensions for which permission has recently been given. If it is found successful, it will be enforced at all new works, and endeavours will be made to secure its adoption as opportunities arise at old works as well as at new. It has already been tried at the Government works at Bulsár, where the Agrias profess themselves highly pleased with the result; but as through misunderstanding, the conditions as to uniformity of height and breadth have not been observed, the experiment is inconclusive as to the most important advantages, from a departmental point of view, which it aims at securing. It has been tried also on a small scale at one or two works in Bassein and Ghodbandar, but has not so far commended itself to the Shilotris, and for various reasons has hardly had a fair chance. Orders have been given for a series of experiments designed to test the merits of the rectangular and conical heap systems respectively, in regard to economy of thatching and amount of wastage under similar conditions, at some of the new works during the ensuing fair season, which it is hoped may yield conclusive results. In the meantime, the system of estimation by measurement, introduced experimentally by Mr. Pritchard in the Bassein, Ghodbandar, Mátunga, Trombay and Panvel Tálukas will be extended, as desired by Government, to the remaining tálukas on the occasion of the revision of estimates towards the end of the rains, which is the most favorable opportunity for the introduction of the change.

General adoption of system of estimation by measurement instead of by eye.

Distribution. Bara'gra Salt.

43. The system of distribution of Barágra salt described in former reports has remained unaltered during the year.

44. The distribution of the issues for 1885-86 as compared with the previous year is shown below:—

	1884-85.					1885-86.				
	For Local Consumption.	For Consignment by Railway to Central Provinces.	For Consignment by Railway to North-West Provinces, Panjáb and Oudh.	For Export to Central India, including Málwa and Rájputána.	Total.	For Local Consumption.	For Consignment by Railway to Central Provinces.	For Consignment by Railway to North-West Provinces, Panjáb and Oudh.	For Export to Central India, including Málwa and Rájputána.	Total.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Khárághoda	37,150 20	4,58,916 0	24,030 0	1,68,037 0	6,88,133 20	44,297 20	3,62,586 0	13,77,720 0	2,69,850 0	20,54,453 20
Ahmedabad Depôt ...	1,13,553 0	.....	.....	29,875 0	1,43,428 0	1,11,972 0	.....	.....	24,727 0	1,36,699 0
Agencies	3,38,948 0	.....	.....	1,73,447 0	5,12,395 0	3,51,232 0	89,859 0	.....	3,29,042 0	7,70,133 0
Total ...	4,89,651 20	4,58,916 0	24,030 0	3,71,359 0	1,343,956 20	5,07,501 20	4,52,445 0	13,77,720 0	6,23,619 0	29,61,285 20

Regarded according to method of distribution.

The increase in the issues amounting to 16,17,329 maunds is confined this year to Khárághoda and the Agencies. In those from the Ahmedabad Depôt there is a small decline. The greater part of the increase is due as already noticed to the failure of the Sambhar Lake supply. The establishment of additional agencies in the Central Provinces and Central India have however also contributed, and apart from the unusual demand for salt in districts such as the North-West Provinces, Oudh and the Panjáb which usually depend for the greater part of their supply on the Sambhar Lake source, the steady and marked increase in sales from year to year has been maintained.

Issues from Khárághoda.

45. The issues from the main stores at Khárághoda show a net increase of 13,66,320 maunds. About two-thirds of the whole quantity went this year to the North-West Provinces, Panjáb and Oudh. There is also an increase of 1,01,813 maunds under issues for Rájputána, Málwa and Central India, due in a great measure to the same cause. The supply for the Central Provinces, which was last year taken entirely by indent direct from the main stores, is this year divided between the main stores and the agencies recently established at Jabalpur and Gadarwáda, and there is accordingly a decline of 96,330 maunds in issues under this head from the main stores. Sales for local consumption show an increase of 7,147 maunds.

From the Ahmedabad Depôt.

46. At the Ahmedabad Depôt there has been a decrease of 6,729 maunds, made up of 1,581 maunds in issues for local consumption and 5,148 maunds in those for Rájputána and Central India, where the demand is now more conveniently and promptly met by the numerous local agencies, and the quantities taken as return loads by Vanjárás and cartmen, *vide* paragraph 49 of last year's report, must accordingly be expected to fall off.

From the Agencies.

47. The issues from the Agencies show an increase of 2,57,738 maunds. A portion of this, as in the case of the whole of the 89,859 maunds sold in the Central Provinces, and the greater part of the increase of 1,55,595 maunds in Central India, Rájputána and Málwa, is due to the transfer to the newly established agencies referred to in paragraph 52 of last year's report, of part of the demand formerly met by direct indents on the main stores. Sales in Central India, Rajputána and Málwa have also no doubt been stimulated by the scarcity of Sambhar salt, particularly at Neemuch and Gwalior, where there are agencies for Sambhar and Barágra salt side by side and where the increase in the sales of Barágra salt is over a lákh of maunds. These circumstances make it a little difficult to estimate the actual effect of the agencies in themselves stimulating the demand, but it is probable that a considerable

Distribution.
Bara'gra Salt.

share in the increase in Central India, Rájputána and Málwa is due to this cause. There has been for instance as noted below, paragraph 56, a falling off in the direct issues to stations on the eastern branch of the Rájputána-Málwa line, from Indore to Nasirabad. The increase of over 50,000 maunds in the total consumption which appears when sales from the agencies on the same line are added, cannot therefore be entirely the result of the absence of the usual competition with the Sambhar salt especially as little Sambhar salt is used in this part of Malwa, Pachbadhra salt being preferred. In sales for local consumption there has been an increase of upwards of 12,000 maunds which is chiefly in the Panch Mahâls, and may therefore also be connected with the disturbing causes affecting Málwa.

Considered according to destination.

For Local consump tion.

48. Turning now to the consideration of the issues according to destination, the subjoined table gives details of issues for Local consumption from the main stores, the depôt and the agencies altogether as compared with last year. It will be seen that there is altogether an increase of 17,850 maunds, which is most conspicuous in the case of the issues from agencies for the Panch Mahâls, referred to in the last paragraph. For the rest there is a large increase in the Mahi Kántha, and an increase also, though less marked, in Kaira, the Gáekwár's territory and Káthiáwár. In Ahmedabad, the Rewa Kántha, Pálanpur and Cambay there is a slight falling off:—

District.	From							
	Khárághoda.		Ahmedabad Depôt.		Agencies.		Total.	
	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884 85.	1885-86.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Ahmedabad	7,517 20	7,824 20	85,008 0	84,784 0	30,454 0	29,392 0	122,979 20	122,000 20
Kaira	...	88 0	695 0	859 0	96,518 0	97,363 0	97,213 0	98,310 0
Panch Mahâls	...	...	...	89 0	54,932 0	69,030 0	54,932 0	69,119 0
Gáekwár's Territory ...	14,125 0	15,059 0	4,506 0	4,572 0	98,310 0	100,048 0	116,941 0	119,679 0
Mahi Kántha Agency ...	3,763 0	10,162 0	21,138 0	20,471 0	10,965 0	12,417 0	35,866 0	43,050 0
Rewa Kántha Agency ...	...	...	2,164 0	1,197 0	15,368 0	13,286 0	17,532 0	14,483 0
Pálanpur Agency	10,030 20	9,373 20	...	...	25,433 0	22,917 0	35,463 20	32,290 20
Káthiáwár Agency ...	1,492 20	1,580 20	...	...	...	...	1,492 20	1,580 20
Cambay	...	...	42 0	...	6,968 0	6,779 0	7,010 0	6,779 0
Bombay	222 0	204 0	...	...	...	...	222 0	204 0
Poona	...	6 0	...	...	...	...	...	6 0
Total ...	37,150 20	44,297 20	113,553 0	111,972 0	338,948 0	351,232 0	489,651 20	507,501 20

	Mds.	S.
Pátri	340	20
Jhinjhúváda ...	340	20
Rádhanpur ...	350	20
Cambay ...	500	0
Total...	1,531	20

49. The quantity of salt issued free of duty to Native States was as usual 1,531 maunds 20 sers, and has been included in the foregoing statement under the districts concerned.

Central Provinces.

50. The quantity of Barágra salt issued for the Central Provinces this year was 4,52,445 maunds and shows a small decrease of 6,471 maunds, which may be regarded as an ordinary fluctuation of trade, especially when considered side by side with the increase in the importation of Sea salt noticed below, paragraph 66. The following statement shows the quantities despatched on indent to Railway stations in the Central Provinces as compared with last year. The italics denote that there is an agency at the station. It will be seen that there is a decline in these direct issues of 96,330 maunds. The deficiency is nearly made up, however, by the sale of upwards of 90,000 maunds, including some small purchases for adjoining districts in Central India, at the Jabalpur and Gadarwada agencies:—

Names of Stations.	1884-85.	1885-86.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Kampti or Badnera	26,700	28,569	1,869	...
Nágpur	1,602	267	...	1,335
Harda	25,899	31,506	5,607	...
Timarni	3,204	6,942	3,738	...
Sioni	17,088	29,637	12,549	...
Itársi	10,947	13,350	2,403	...
Bagra	9,078	7,476	...	1,602
Semri	5,340	5,340	...	...
Sohágpur	12,549	11,481	...	1,068
Piparia	9,078	12,015	2,937	...
Bankheri	11,748	10,146	...	1,602
Gadarwáda	47,793	13,617	...	34,176
Sihora or Bohoni	534	...	...	534
Kareli	46,668	36,579	...	10,089
Narsingpur	6,141	7,476	1,335	...
Kirkian	267	1,068	801	...
Chindwára	31,239	23,763	...	7,476
Jabalpur	1,02,261	37,647	...	64,614
Deori	11,748	9,078	...	2,670
Sehora Road	10,947	10,947	...	...
Salimnábád	6,942	8,010	1,068	...
Katni	47,793	44,322	...	3,471
Myhera	534	5,607	5,073	...
Hoshangábád	8,010	4,005	...	4,005
Shápura	3,471	2,403	...	1,068
Duleria	1,335	1,068	...	267
Sutna	...	267	267	...
Total ...	4,58,916	3,62,586	37,647	1,33,977

51. Under the circumstances already explained, the quantity of salt removed this year to the North-West Provinces amounted to 12,55,434 maunds against 24,030 maunds in the previous year, and was distributed over upwards of 60 railway stations. For the North-West Provinces.

52. The demand extended to the Panjáb and Oudh, which this year took salt for the first time from Khárághoda, the former to the extent of 1,16,679 maunds and the latter of 5,607 maunds. For Panjáb and Oudh.

53. The total issues for Central India shew an increase of 2,52,260 maunds, arrived at as follows :— For Central India.

Districts.	From Khárághoda. 1884-85.	Khárághoda. 1885-86.	Ahmedábad Depôt. 1884-85.	Ahmedábad Depôt. 1885-86.	Agencies. 1884-85.	Agencies. 1885-86.	Total. 1884-85.	Total. 1885-86.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Rájputána — Rájputána	94	1,10,718	24,685	21,316	42,204	42,996	66,983	1,75,030
Rájputána — Málwa, including Holkar's Territory	1,66,074	1,49,520	5,190	3,411	83,975	1,56,161	2,55,239	3,09,092
Central India Agency — Sindia's Territory	..	801	..	..	24,321	98,562	24,321	99,363
Central India Agency — Central India and Bhopál ..	1,869	8,811	..	..	8,886	31,038	10,755	39,849
Bengal	..	..	..	..	14,061	285	14,061	285
Total ..	1,68,037	2,69,850	29,875	24,727	1,73,447	3,29,042	3,71,359	6,23,619

The increase would appear to be distributed more or less over all the provinces except Bengal, where the issues have fallen off from 14,061 maunds in 1883-84 to only 285 maunds in the year under review. There has never been a regular demand for Barágra salt from Bengal and I am unable to assign any particular reason for the decrease in the quantity taken this year.

54. The exports to Rájputána have been nearly trebled. The net increase is 1,08,047 maunds. Very nearly the whole of this increase is in direct sales from the main stores at Khárághoda for stations on the Rájputána-Málwa line beyond Rohera, and is probably due to the short supply of Sambhar Lake salt. There is an increase of 53,853 maunds in issues for Málwa which is mainly fed Rájputána.

Distribution.
Bara'gra Salt.

from stations on the line between Mhow and Neemuch. But in this case the demand was met from the agencies instead of from the works, private indents from non-agency as well as agency stations on this line having as a rule declined. The issues to Scindia's territory amounted to 99,363 maunds against 24,321 maunds in the past year, showing an increase of 75,042 maunds. Central India and Bhopál also show an increase of 29,094 maunds. These increases are, as already stated, mainly due to the temporary demand created by the failure of the Sambhar Lake supply, but in part also probably to improvement in the regular trade connected with the working of the new agencies.

Central India Agency.

Exports by Road.

55. The quantity of salt carried by road to Rájputána and Málwa was 25,174 maunds against 29,875 last year. All but about 500 maunds were taken from the Ahmedabad Depôt.

By Rail.

56. The figures of direct consignments by rail to stations in Rájputána excluding what was supplied for issue from the agencies, are given below. This traffic, it will be understood, is exceptional, most of the Rájputána stations having hitherto obtained their supply from Sambhar :—

	Stations.	Mds.
Rajputána-Málwa Railway Main Line.	Beawar	15,219
	Mangliawas	1,068
	Ajmere	3,204
	Jeypore	1,602
	Dausa	1,068
	Bandikni	801
	Rájgarh	4,272
	Malkheda	1,602
	Ulwar...	19,491
	Khairthal	3,738
	Ajeraka	267
Nasirabad-Khandwa Branch.	Nasirabad	14,418
	Sanseri	534
	Bhilwara	20,559
	Hamirgar	2,136
	Chitod	6,942
	Kesarpura	534
Agra Branch ...	Rámpura	267
	Hindon Road	5,607
	Kherli	5,340
	Nadbai	1,602
	Total ...	1,10,271

Consignments to stations in Málwa and under the Central India Agency for 1885-86 are compared below with those for 1884-85 :—

Names of Stations.	1884-85.	1885-86.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Mhow	20,292	20,025	...	267
Indore	84,906	95,052	10,146	...
Ujjain...	36,846	26,433	...	10,413
Barnagar	12,015	534	...	11,481
Ratlám	801	...	...	801
Chambal	2,403	2,403	...	...
Ranija	3,738	1,335	...	2,403
Mandesar	267	...	...	267
Pahlia	1,068	534	...	534
Dhodar	1,068	...	...	1,068
Fatehábád	2,670	2,937	267	...
Malharghad	...	267	267	...
Total ...	1,66,074	1,49,520	10,680	27,234

If sales from the agencies at the stations printed in italics and at Jaora, Neemuch and Gwalior be added, the total quantity supplied this year by rail to the provinces named comes to 3,92,394 maunds against 2,58,131 maunds last year. The decrease in direct consignments occurs chiefly at Ujjain and Barnagar, where the agencies established in 1883-84 have now had time to attract business. The

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sales at the agencies at Jaora, Ratlam and Mandesar last year were 20,829, 6,989 and 38,442 maunds respectively and have grown to an extent which quadruples the amount supplied to those stations by private indent before the agencies were established.

General progress of demand.

57. The following table shows the sales of Barágra salt since 1873-74:—

Years.	For Local Consumption.	For Export to Central Provinces.	For Export to North-West Provinces.	For Export to Central India and Rájputána.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74	3,41,273	1,89,455	.....	79,364	6,10,092
1874-75	3,90,056	2,53,335	.....	25,424	6,68,815
1875-76	4,83,137	2,72,890	.....	49,172	8,05,199
1876-77	4,61,520	3,17,475	.....	51,798	8,30,793
1877-78	4,67,992	4,19,127	.....	89,237	9,76,356
1878-79	4,71,448	4,82,370	25,410	1,19,635	10,98,863
1879-80	3,80,888	5,39,280	1,12,770	3,13,481	13,46,419
1880-81	3,62,603	4,03,611	59,220	2,29,884	10,55,318
1881-82	4,77,934	34,232	.....	3,09,911	8,22,077
1882-83	4,48,885	4,28,610	5,460	2,84,712	11,67,667
1883-84	4,77,757	4,07,697	15,573	2,95,179	11,96,206
1884-85	4,89,651	4,58,916	24,030	3,71,359	13,43,956
1885-86	5,07,501	4,52,445	13,77,720	6,23,619	29,61,285

This year's sales of Barágra salt are the highest since the works were first started; with the exception of a slight decrease in the issues for the Central Provinces, all branches of the trade show decided improvement.

Sea Salt.

58. The following comparative statement shows the quantities of sea salt which passed into consumption within and without the Presidency from the works in Gujarát, the Konkan and Kánara, in British Territory, as well as from those in Portuguese Territory, with the chief divisions of the exports :—

From	For Export to									
	Central Provinces.		Central India.		Nizám's Territory.		Calcutta.		British Malabár.	
	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Bulsár	...	...	...	...	...	...	...	...	...	...
Umbargaon	...	...	...	...	...	...	...	...	...	...
Bassein, Ghodbandar, Mátunga, Trombay, Uran, Karanja, Panvel and Pen ...	11,16,065	11,75,879	11,977	13,634	8,94,740	8,03,088	4,07,286	6,05,739	8,61,808	8,93,076
Shiroda	...	...	...	...	...	...	...	...	...	...
Sánikatta	...	...	...	...	...	...	...	...	1,422	2,740
Total ...	11,16,065	11,75,879	11,977	13,634	8,94,740	8,03,088	4,07,286	6,05,739	8,63,230	8,95,816
Portuguese India	...	...	...	...	...	...	...	...	25,996	39,250
Grand Total ...	11,16,065	11,75,879	11,977	13,634	8,94,740	8,03,088	4,07,286	6,05,739	8,89,226	9,35,066

From	For Export to—*contd.*				For Local Consumption.				Total.	
	Foreign Malabár (Travancore and Cochin.)		Mysore.		In Portuguese India.		Within the Presidency.			
	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Bulsár	...	...	...	...	...	...	2,75,117	2,96,164	2,75,117	2,96,164
Umbargaon	...	...	...	...	...	...	12,875	6,868	12,875	6,868
Bassein, Ghodbandar, Mátunga, Trombay, Uran, Karanja, Panvel and Pen...	4,40,716	4,80,000	...	...	...	...	13,96,795	14,54,373	51,29,388	54,25,789
Shiroda	...	...	...	..	...	...	46,413	49,546	46,412	49,546
Sánikatta	...	...	32,168	39,925	...	...	1,20,228	1,37,685	1,53,818	1,80,350
Total ...	4,40,716	4,80,000	32,168	39,925	...	...	18,51,428	19,44,636	56,17,611	59,58,717
Portuguese India	...	...	...	...	1,46,413	1,42,892	178,082	1,69,871	3,50,491	3,52,013
Grand Total ...	4,40,716	4,80,000	32,168	39,925	1,46,413	1,42,892	20,29,510	21,14,507	59,68,102	63,10,730

Distribution.
Sea Salt.

From works in British Territory—
Bulsar.

59. In last year's report it was mentioned that there had been an increase of about half a lákh of maunds in sales from the Bulsár group, comprising the two works at Dharásna and Chharváda owing chiefly to the large crop of the previous season and the stopping of sales at Daman. There has been a further increase of about 20,000 maunds in this year's sales, which has taken place concurrently with the resumption of sales at Daman referred to above, paragraph 19, and is due no doubt to the fact that the supply in this neighbourhood has hitherto scarcely been equal to the demand. Some further expansion of trade may still be looked for at the Dharasna works in this group in view of the facility afforded by the metalled road to the Railway station at Dungri, which will be available for use next fair season, but the large increase in the closing balance this year seems to indicate that the limit for the group as a whole has been nearly reached.

Umbargaon.

60. Sales at the Umbargaon works, which last year showed an increase of 4,500 maunds, have this year fallen off by about 6,000 maunds. This is said to be the result of an attempt on the part of the owner to raise his selling price, which led to importations by rail from Ghodbandar, and of the temporary resumption of sales at Daman.

Works in the neighbourhood of Bombay.

61. There has been a large increase in the issues from all the works round Bombay except those in the Uran Táluka, from which a part of the business has apparently been taken for the time by Karanja, and in Mátunga. The net increase in the entire group amounts to nearly three lákhs of maunds.

Shiroda and Sanikatta.

62. The decline noticed in the last report at Shiroda and Sanikatta has this year been a good deal more than made up at Shiroda, where there is an increase of over 3,000 maunds, and nearly made up at Sanikatta, where the sales have reached 1,80,350 maunds against 1,53,818 last year and 1,82,325 the year before. The increase as already noticed above, paragraph 30, is apparently attributable to anxiety of the holders to clear their stocks; the quantity of new salt brought to account being smaller than usual. It is distributed generally over the usual markets.

Issues from works in Portuguese India.

63. In the issues from Portuguese works during the year, though they have been swelled by the sale of about 35,000 maunds out of the old stock at Daman, which will not recur, the net increase amounts to about 1,500 maunds only. As the arrangements consequent on the Declaration of Lisbon and the awards of the 2nd Mixed Commission have now taken a shape not likely to be greatly disturbed during the currency of the Treaty, and there are no longer any large accumulations of stock to be thrown on the market, the issues from these works may be expected to remain for the future very much at their present level. The chief variation this year is the increase in the exports to British Malabar, which counterbalances the decline in issues for local consumption both in British and in Portuguese Territory.

Issues from British and Portuguese works together.

64. Taking the works in British and Portuguese Territory together, it will be seen that there is an increase of 3,42,628 maunds in the total issues of sea salt from all sources, and that the advance at British works may this year be regarded as independent of the necessity for replacing the supplies formerly drawn from Portuguese works, as was to some extent the case last year.

Issues for various markets.

65. Coming now to the distribution of the issues according to their destination, it should be explained, with reference to paragraph 71 of last year's report, and to paragraph 5 of Government Resolution No. 9220 of the 17th November last, that the exports registered at the various road nákás for purposes of the External Land Trade Report, have this year been included in the figures of issues

to the provinces to which the nákás are adjacent, last year's figures being amended to correspond by the substitution of those adopted in the Commissioner's review for those given in the administration report. The figures affected are those for the Nizám's territory and Mysore and for local consumption within the Presidency. It should be noted, however, that the correctness of the distribution of road-borne exports between the Nizám's territory and Mysore is doubtful, and that it was for this reason that they were deducted in the lump in last year's report.

Central Provinces

66. The increase of upwards of 1¼ lákhs noticed last year in exports to the Central Provinces has this year been supplemented by a further advance of 59,814 maunds, the total quantity exported having amounted to 11,75,879 maunds. The increase may to some extent be accounted for by the failure of the supply of Sambhar salt, accompanied by the small decline noticed above, paragraph 56, in the quantity taken from Khárághoda. The bulk of the supply to these provinces comes from Bombay, but large and very variable quantities are also imported from Madras, the North-West, Panchbhadra and Sambhar, and the constant fluctuations in the demand for Bombay salt are readily intelligible by the light of the following figures of importations into the Central Provinces and Berar, taken from last year's administration report of the Northern India Salt Department: —

	1882-83.	1883-84.	1884-85.
	Mds.	Mds.	Mds.
From Bombay	15,18,660	13,91,952	15,76,655
From Madras	3,19,366	4,34,066	4,50,000
From North-Western Provinces, Oudh and Bengal	1,33,354	40,791	33,068
From Panchbhadra	2,72,739	1,95,969	2,37,441
From Sambhar	4,054	1,23,996	34,421
Total ...	22,48,173	21,86,774	23,31,585

To Central India.

67. There is a further increase of 1,657 maunds in exports to Central India, which however are very small, the country being supplied almost entirely from Khárághoda and sources in Rájputána and Central India States.

To Nizam's territory.

68. The exports to the Nizám's territory have fallen off this year by 91,652 maunds. Of the total quantity of 8,03,088 maunds exported, 5,75,633 maunds were consigned direct to stations within the province, and the remaining 2,27,455 maunds were registered at the frontier nákás in the Khándesh, Násik, Sholápur, Ahmednagar, Bijápur and Dhárwár districts bordering on the Nizám's dominions. It is in the exports by the nákás that the decline chiefly occurs. It may be due either to accumulation of stocks arising from the unusually heavy exports of the previous two years or perhaps to larger imports from Madras. No Barágra salt has yet found its way into the Nizám's territory, though the distance by rail from Khárághoda is no further than to many places in the Central Provinces where Barágra is largely consumed. Enquiries were made recently through Messrs. Nowroji Pestanji & Co., the Government salt agents, as to the possibility of opening a market for Barágra salt in this direction, but the results were not encouraging.

69. The exports to Calcutta amounted to 6,05,739 maunds against 4,07,286 in 1884-85. In that year there was a decrease

Distribution.
Sea Salt.

of 1,07,021 maunds, for which the increase this year makes up with over 90,000 maunds to spare. It was explained in last year's report that these exports depend mainly on the state of the freight market, but it is probable that in the present instance they may have been to some extent stimulated by the exhaustion of the Sambhar lake stocks. I am informed that considerable quantities of Liverpool salt were taken up-country from Calcutta to supply the deficiency and this may have made room for a larger supply of Bombay salt than usual.

To British Malabar.

70. The steady development in the exports to British Malabar has been maintained. The quantity of salt taken this year amounted to 9,35,066 maunds against 8,89,226 maunds in the preceding year, showing an increase of 45,840 maunds. This year's exports are the largest since 1879-80. Of the total quantity of 8,88,226 maunds 2,740 maunds were from Sanikatta, 39,250 from Portuguese Territory, and the rest from the sea shore works in the neighbourhood of Bombay. The salt from Goa and Sanikatta goes to the adjoining Madras districts of South Kánara. All the important markets farther down the coast are supplied with salt from the works round Bombay.

	Exports.	Increase.
	Maunds.	Maunds.
1879-80 ...	4,14,265	...
1880-81 ...	4,77,361	63,096
1881-82 ...	5,56,184	78,823
1882-83 ...	7,13,330	1,57,146
1883-84 ...	8,55,579	1,42,249
1884-85 ...	8,89,226	33,647
1885-86 ...	9,35,066	45,840

To Foreign Malabar.

71. As was stated in para. 78 of last year's report, the exports to Foreign Malabar, Travancore and Cochin depend on the requisitions made by the Governments of those States on their contractors. They have for some years past shown a tendency to increase. The demand this year has been nearly 40,000 maunds in excess of 1884-85. But as this salt pays only nominal duty the increase is of little benefit to the revenue.

To Mysore.

72. Exports to Mysore are limited to the Sanikatta works and are entirely road-borne. They show this year an increase of nearly 8,000 maunds, which is considerable in proportion to the extent of the demand.

For local consumption in Portuguese Territory.

73. The issues for consumption in Portuguese Territory amount this year to 1,42,892 maunds against 1,46,413 last year. The decrease is sufficiently accounted for by the omission of the province of Diu from this year's figures under the arrangements described in paragraphs 6 and 82 of last year's report. Of the total quantity issued this year 1,36,544 maunds were duty-free salt for the Portuguese Government estancos, fish-curing, manure and other purposes, the remaining 6,348 being chiefly full-duty sales at works in Goa. There were no sales of duty-paid salt for consumption in Daman.

For local consumption within the Presidency.

74. The balance remaining for consumption in British districts within the Presidency was 21,14,507 maunds against 20,29,510 maunds in 1884-85. Of this quantity, 1,69,871 maunds, or about 8,000 less than in 1884-85, were imported from works in Portuguese Territory, chiefly for consumption in Belgaum and Dhárwár. The general increase as compared with last year amounts to 84,997 maunds. The total consumption is however still about 35,000 maunds short of the corrected estimate for 1883-84 adopted in paragraphs 87 and 88 of last year's report, excluding Barágra salt.

Free Issues.

75. The total quantity of sea salt issued free of duty was 1,48,469 maunds 8 sers against 1,44,411 maunds 20 sers in 1884-85, and is accounted for as under :—

Distribution. Sea Salt.

Issues.	1884-85.	1885-86.	More.	Less.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.
1. Under the terms of the Portuguese Treaty ..	1,38,683 32	1,36.544 26	....	2,139 6
2. Under the terms of the Janjiria Convention ..	5,000 0	9,310 0	4,310 0	....
3. To contractors for preparing pans at Government works in Goa	139 0	28 0	....	111 0
4. To replace salt lost at sea before final check ..	488 28	441 22	....	47 6
5. For fish-curing yards in British territory ..	100 0	2,145 0	2,045 0	....
Total ..	1,44,411 20	1,48,469 8	6,355 0	2,297 12
Deduct Decrease ..			2,297 12	
Net Increase			4,057 28	

Under the Portuguese Treaty.

The details of the issues under the various clauses of the Anglo-Portuguese Treaty for this year and last are given below, and present no features calling for special remark. The quantities indented for under the head of Domestic consumption vary within the prescribed maximum according to the stocks in hand at the estancos and the probable requirements of the year. The decrease has already been ascribed generally to the disappearance of transactions at Diu :—

	Domestic Consumption.		Fish-curing.		Manure.		Total.	
	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.
	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Goa	75,527 30 0	80,864 1 0	42,857 15 0	44,931 27 0	70 0 0	149 37 0	1,18,455 5 0	1,25,945 25 0
Daman	10,214 0 0	5,951 0 0	5,034 7 0	4,648 1 0	....	....	15,248 7 0	10,599 1 0
Diu	600 0 0	....	4,380 29 0	....	....	....	4,980 20 0	....
Total ..	86,341 30 0	86,815 1 0	52,272 2 0	49,579 28 0	70 0 0	149 37 0	1,38,683 32 0	1,36,544 26 0

Under the Janjira Convention.

The Janjira Darbár this year indented for very nearly the full quantity—10,614 maunds—laid down in the Convention. Items 3 and 4 are trifling, and call for no remark.

For Fish-curing yards in British Territory.

76. The last item is practically a new one, and arises from the experimental establishment of fish-curing yards at Kosamba, Vesáva and Vengurla already referred to in paragraph 18. The total quantity of salt removed free of duty from the works for stocks at these yards during the year under report was 2,145 maunds. There was besides a balance of 100 maunds at Kosamba from last year's supply, which raised the total quantity of salt dealt with at the three yards to 2,245 maunds. Of this 1,197 maunds and 38 sers were supplied to the fishermen at the fixed issue price of 6 annas a maund, realizing Rs. 449-4-5, and there was a balance of 1,016 maunds and 34 sers at the close of the year. The total weight of fish cured was 3,592 maunds, giving the proportion of one maund of salt to three of fresh fish. Of the fish cured, 2,859 maunds were brought fresh to the yard and the remaining 733 maunds were salted at sea. The concession of taking salt to sea is at present confined to Kosamba, and at this yard no salt was taken except for curing at sea. The expenditure amounted altogether to —

	Maunds.
1 Kosamba...	400
2 Vesáva ...	50
3 Vengurla.	1,695
Total ...	2,145

	Rs.	a.	p.
Construction	1,589	11	6
Cost and carriage of salt	728	13	3
Establishment	1,045	11	8
Total ...	3,364	4	5

Consumption.

and the realizations at 6 annas a maund on the salt used to Rs. 449-4-5. Allowing for the value at the same rate of the stocks on hand at the yard at the end of the year, the account shows a balance against Government so far of Rs. 2,533-10-11. In this account a sum of Rs. 199-4-10 recovered from fishermen at Kosamba as duty on salt disposed of by them in excess of the quantity required for the weight of salted fish produced has been omitted, as recoveries of this description can hardly be regarded as profits of the yard.

Chief features of the year's transaction.

77. The transactions of the year as a whole have been characterised by an increase in every branch, excepting exports to the Nizám's territory, over and above the abnormal demand for Barágra salt arising from the failure of the last year's crop at Sambhar.

Consumption.

In the Presidency generally.

78. From the figures given above in paras. 44 and 58, it will be seen that excluding what was consumed in Portuguese Territory, the quantity of salt of all descriptions which passed into consumption in the Bombay Presidency amounted to 26,27,729 maunds, an increase of 1,05,647 maunds over the preceding year. Adding to the population of the Presidency, taken as before at 19,890,787 souls, the population of Janjira, which according to the census of 1881 numbered 76,361, and as noted in paragraph 91 of last year's report is now dependent on British salt works for its supply, the present salt-consuming population of the Presidency may be estimated at a total of 19,967,148 souls. The quantity of salt consumed by this population being 26,27,729 maunds, the average consumption per head comes to 10·82 lbs.

	Maunds.
Barágra... ...	5,07,501
Sea salt... ...	21,14,507
Total ...	26,22,008
Add—	
Imported salt ...	5,721
Total ...	26,27,729

In Gujarát.

79. The quantity of salt consumed in Gujarát was :—

Barágra salt issued for local consumption ...	5,07,501
Daman salt issued to British districts in Gujarát.	34,933
Bulsár salt	2,96,164
Konkan salt carried by rail to stations in Gujarát.	4,764
	8,43,362
Add—	
Imported salt	14
	8,43,376
Deduct—	
Exports of Bulsár salt to districts outside the province of Gujarát...	7,994
Balance ...	835,382

The population of Gujarát being 6,709,236 souls the average consumption per head of population comes to 10·24 lbs.

In the rest of the Presidency.

80. Deducting from the total quantity of salt consumed in the Presidency the quantity consumed in Gujarát, the balance—17,92,347 maunds—represents the consumption of the other parts of the Presidency, *i.e.* Khándesh, the Konkan, the Deccan, the Southern Marátha Country and North Kánara, and for a population of 13,181,555 souls gives 11·18 lbs. as the average consumption per head.

81. The following statement shows the annual average rates of consumption per head of population for the whole Presidency, Gujarát, and Khándesh and other Konkan and Deccan districts respectively, since 1881-82 :—

Years.	For the whole Presidency. Population 19,896,787.* Quantity of Salt consumed.	Average rate per head of Population.	Gujarát. Population 6,709,236. Quantity of Salt consumed.	Average rate per head of Population.	Khándesh, the Deccan and other districts of the Presidency. Population 13,181,555. Quantity of Salt consumed.	Average rate of head of Population.
	Mds.	Lbs.	Mds.	Lbs.	Mds.	Lbs.
1881-82	23,25,587	9·62	7,08,713	8·69	16,16,874	10·09
1882-83	23,93,589	9·90	7,45,536	9·01	16,48,053	10·28
1883-84	26,28,669	10·87	7,97,024	9·77	18,31,645	11·43
1884-85	25,22,082	10·43	8,08,862	9·92	17,13,220	10·69
1885-86	26,27,729	10·82	8,35,382	10·24	17,92,347	11·18

* In the calculations for the year 1885-86, the population of the whole Presidency has been taken at 19,967,148, *vide* para. 78.

82. The rate for the whole Presidency is a little higher than in the previous year and nearly equal to that in 1883-84, which is the highest since 1881-82. The rate for Gujarát has increased steadily for the whole six years and is now very near the average for the whole Presidency.

Wholesale market price of salt during the yea

83. The following table shows the wholesale market prices of salt, as distinguished from the price at the works, in each district of the Presidency during the months of April, August and December of each of the years 1884 and 1885. The rates quoted are those given in the Price Current lists published in the *Government Gazette* :—

Districts.	Wholesale Price per Indian Maund. April. 1884.	April. 1885.	August. 1884.	August. 1885.	December. 1884.	December. 1885.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	2 13 4	2 13 4	2 13 4	2 13 4	2 13 4	2 13 4
Ahmedabad ...	2 8 8	2 8 8	2 8 8	2 9 4	2 8 8	2 9 4
Kaira	2 9 0	2 9 4	2 9 4	2 9 4	2 9 4	2 8 0
Panch Maháls ...	2 11 1	2 10 0	2 10 8	2 11 2	2 11 4	2 14 0
Broach	2 10 8	2 10 7	2 11 4	2 10 10	2 11 4	2 11 4
Surat	2 9 1	2 9 4	2 10 0	2 9 10	2 9 1	2 10 6
Thána	2 9 4	2 7 3	2 12 3	2 7 6	2 11 6	2 7 6
Kolába	2 7 1	2 8 1	2 10 4	2 8 5	2 8 9	2 8 2
Ratnágiri	2 9 3	2 8 2	2 11 8	2 9 3	2 11 8	2 7 4
Kánara	3 4 10	3 2 10	3 10 10	3 7 7	3 7 7	3 7 7
Násik	3 0 6	3 3 9	3 3 10	4 10 9	3 0 11	3 4 0
Khándesh	3 1 2	3 5 1	3 2 0	3 2 6	3 10 1	3 4 1
Ahmednagar ...	2 15 10	2 15 1	3 0 5	2 14 11	2 15 5	2 14 11
Sholápur	2 14 0	2 13 3	3 2 9	2 13 3	2 14 0	2 11 10
Poona	2 12 11	2 12 6	2 15 7	2 15 7	3 0 1	2 15 5
Sátára	3 1 10	2 14 9	3 2 0	3 1 0	3 0 11	2 15 9
Belgaum	2 12 6	3 0 7	3 0 3	3 2 6	2 15 9	3 0 3
Dhárwár	3 15 9	3 14 8	4 5 11	3 14 11	3 13 9	3 14 11
Bijápur	3 7 4	3 6 7	3 11 3	3 9 4	3 6 7	3 8 7

84. It will be seen that speaking generally prices are at their highest level in August, and at their lowest in April. The variations range from a few pies throughout the year in Bombay and Gujarát to 5 or 6 annas in Kánara and some of the inland districts. During the year under report it is observable that prices have been much steadier than last year, the variations within the year having exceeded 3 annas only in two instances, Kánara, where the price rose from Rs. 3-2-10 in April to Rs. 3-7-7 in August, and Násik, where after rising from Rs. 3-3-9 in April to Rs. 4-10-9 in August, it fell again to Rs. 3-4-0 in December. For comparison with last year, the various districts may be grouped into (1) Gujarát Districts, (2) Bombay and Konkan Districts, (3) Khándesh, (4) Deccan and (5) Southern Marátha Districts. In the first group, where the supply is chiefly derived from Government works with a fixed issue rate, there are as might be expected no great changes. Prices have however ranged slightly lower in Surat and Broach and slightly higher in Ahmedabad and Surat. In the Panch Maháls

Consumption.

there was a somewhat marked increase in the latter part of the year, which may be connected with the demand in adjoining districts noticed above paragraph 47. In the 2nd group prices have remained unaltered in Bombay and lower everywhere else, the fall being slight in Kolába, well marked in Kánara, and as much as 3 or 4 annas per maund in Thána and Ratnágiri. In the third, there was a heavy increase in Násik, the difference being as much as Rs. 1-7 per maund in August and about 3 annas a maund in April and December, while in Khándesh, prices, after going up to 4 annas more than last year in April, fell to 6 annas less in December. These variations can only be attributed to local causes. In the Deccan group, prices have fallen slightly in Ahmednagar, Poona and Sátára, and more decidedly in Sholápur. In the Southern Marátha Districts the fall noticed last year has not been maintained. In the case of Belgaum, though prices are still lower than in 1883-84, there has been a tangible increase as compared with last year. In Dhárwár and Kaládgi, though prices were decidedly lower in April and August than last year, those recorded in December were higher. As has been noticed above, para. 31, the comparatively high prices ruling in these districts and in Kánara is no doubt connected with the high rate charged at the works in Ratnágiri, Kánara and Goa, on which they depend for their supply. The opening of Railway communication between Marmagao and the Deccan *viâ* the Southern Marátha Country and the extension of the works at Sanikatta will no doubt tend to equalize matters.

Revenue and Expenditure.

COLLECTIONS.

85. The gross collections under the head of Salt Revenue in 1885-86 amounted to Rs. 1,84,16,776-7-4 against Rs. 1,42,40,837-10-10 in 1884-85, and show an increase of Rs. 41,75,938-12-6. Compared with the average of the four years ending 31st March 1885 the increase amounts to Rs. 45,30,298-9-4.

86. The receipts on account of Imperial and Provincial Revenue respectively for the last five years are exhibited below, arranged under their main heads :—

	1885-86.	1884-85.	1883-84.	1882-83.	1881-82.	Average of four years ending 1884-85.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Imperial.						
1. Duty on permits issued from British salt-works for home and inland consumption ..	1,40,34,018 14 9	1,05,30,714 14 9	97,49,443 4 4	97,32,181 10 10	1,07,31,092 7 11	1,01,85,858 1 5
2. Do. do. on exports to Calcutta ..	11,57,743 0 0	9,44,800 0 0	9,11,894 0 0	9,27,654 0 0	12,52,258 0 0	10,09,151 8 0
3. Do. do. British Malabár..	17,92,688 0 0	18,24,003 0 0	15,58,296 0 0	14,93,217 0 0	13,33,275 0 0	15,52,197 12 0
4. Do. do. at nominal rates.	7,500 0 0	6,916 13 0	6,359 7 6	4,694 8 6	4,929 15 0	5,725 3 0
5. Duty on imports by sea	11,414 15 6	5,817 3 2	12,535 0 8	13,516 2 10	5,195 10 1	9,266 0 2
6. Do. by land ..	28 10 6	26 11 6	30 10 10	47 13 11	82 2 9	46 13 9
7. Duty on salt removed from Portuguese salt-works	4,35,398 2 2	4,21,007 7 1	7,22,376 11 4	6,60,291 6 3	8,83,236 11 3	6,71,728 0 11
8. Cost price realized on do. ..	42,562 0 8	24,877 13 7	54,313 15 11	63,940 6 5	36,935 10 7	45,016 15 7
9. Sale proceeds, Barágra salt .	7,18,780 4 8	3,15,115 12 9	2,48,588 10 5	2,31,655 13 1	2,28,890 7 8	2,56,061 4 2
Total Imperial ..	1,82,00,134 0 3	1,40,73,279 11 10	1,32,63,832 13 0	1,31,27,198 13 10	1,44,75,896 1 3	1,37,35,051 13 11
Provincial.						
10. Excise duty on excess discovered on examination of despatches at Preventive Stations and on re-weighment at places of import	5,216 10 7	5,940 5 3	5,613 3 7	5,138 15 5	6,081 7 4	5,693 7 10
11. Ground rent	33,041 11 8	31,044 15 7	29,257 0 11	30,260 11 0	30,932 12 1	30,373 13 10
12. Farms of Government salt-works	68,843 8 0	58,529 8 0	40,533 0 0	42,862 6 8	37,312 0 0	46,309 3 8
13. Proprietary rights of Government in certain salt-works ...	81,124 7 1	54,316 9 7	47,658 9 7	49,532 5 9	47,330 1 7	49,709 6 7
14. Proceeds of forfeitures and confiscations..	1,178 9 6	1,073 8 3	1,967 9 0	4,117 9 7	2,654 5 0	2,453 3 11
15. Payments by Shilotris of cost of establishment employed to watch their salt-works ..	4,405 14 1	3,231 12 3	3,227 10 2	2,920 10 8	2,874 12 4	3,063 11 4
16. Miscellaneous	12,381 10 2	3,421 4 1	3,650 8 3	4,622 2 7	3,598 3 7	3,823 0 7
17. Contribution from Ports Fund towards cost of Coast-guard Establishment	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0
Total Provincial ..	2,16,642 7 1	1,67,557 15 0	1,47,907 9 6	1,49,454 13 8	1,40,783 9 11	1,51,426 0 0
Grand Total ..	1,84,16,776 7 4	1,42,40,837 10 10	1,34,11,740 6 6	1,32,76,653 11 6	1,46,16,679 11 2	1,38,86,477 14 0

Revenue and Expenditure.

COLLECTIONS.

Imperial.

Items of increase and decrease.

87. In the items classed above as Imperial there is a total increase of Rs. 41,26,854-4-5 as compared with last year, which is made up as follows :—

	Rs. a. p.	Rs. a. p.
Increase in—		
Item 1. Duty on salt for home and inland consumption ...	35,03,304 0 0	
„ 2. Do. on exports to Calcutta ...	2,12,943 0 0	
„ 4. Do. in nominal duty on exports to Foreign Malabar ...	583 3 0	
„ 5. Do. on imports by sea ...	5,597 12 4	
„ 6. Do. do. by land ...	1 15 0	
„ 7. Do. on salt from Portuguese salt-works...	14,390 11 1	
„ 8. Cost price realized on do. ...	17,684 3 1	
„ 9. Sale proceeds of Barágra salt ...	4,03,664 7 11	
		41,58,169 4 5
Deduct—		
Decrease in—		
Item 3. Duty on exports to British Malabar	31,315 0 0	
		31,315 0 0
Net Increase ...		41,26,834 4 5

Explanation.

88. The increase in items 1, 2, 4, 5, 6, and 9 will be sufficiently intelligible from the account already given of the transactions of the year. It must, however, be borne in mind that, as explained in paragraphs 97 and 98 of last year's report, duty realizations do not, except in the case of imported salt, correspond with the quantities shown as issued, owing to the system of payments in advance and to removals under credit bonds.

89. The decrease under item 3 is merely nominal. The quantity of salt exported to British Malabar was actually greater, and the decrease in the collections is due to larger removals on credit bonds unadjusted at the end of the year.

Provincial.

Principal items of increase.

90. The total receipts under the head of Provincial are Rs. 2,16,642-7-1 against Rs. 1,67,557-15-0 in 1884-85 showing an increase of Rs. 49,084-8-1. The items of increase are the following:—

	Rs. a. p.	Rs. a. p.
Item 11. Ground-rent	1,996 12 1	
„ 12. Farms of Government salt-works.	10,314 0 0	
„ 13. Proprietary rights of Government in salt-works	26,807 13 6	
„ 14. Proceeds of forfeitures and confiscations	105 1 3	
„ 15. Payments by Shilotris of cost of establishment employed to watch their salt-works	1,174 1 10	
„ 16. Miscellaneous	9,410 6 1	
		49,808 2 9

91. The increase under items 11 and 13 is due to the general increase in sales, under item 12 to better prices obtained for the leases of Government salt works in Uran and Shiroda, and under item 15 to the opening of additional salt works in the Bassein and Trombay Tálukas by Shilotris who have agreed to defray establishment charges. The increase under item 16 is chiefly due to the refund by the Treasurer General at Goa of a sum of Rs. 5,507-12-2 out of the money placed at his disposal for payments to salt-work proprietors.

92. The only item of decrease is No. 10—Excise duty on excess discovered on reweighment at preventive stations—the decline in which, amounting to Rs. 723-10-8, may be considered satisfactory, as indicating a greater degree of accuracy in the original weighments at sea-side salt-works.

Expenditure.

EXPENDITURE.

93. Under the head of Expenditure, the statement subjoined to para. 26 above shows an increase of Rs. 3,89,749-10-4 as compared with the previous year, of which Rs. 2,78,159-1-2 occur in Imperial Services and Refunds, and Rs. 1,11,590-9-2 in Provincial Services.

Imperial—Refunds.

94. Refunds under Salt Imperial arise from the system of receiving duty in advance in certain cases, and as was explained in last report, their amount depends mainly on the amount of business done. This year, however, in spite of the large issues there is a decrease of Rs. 10,745-1-8, a result due probably to the unusual steadiness of the market and the absence of sudden falls, which upset the calculations of the merchants and prevent them from taking up the salt they have paid for.

Imperial—Other items.

95. The increase of Rs. 2,88,904-2-10 in the remaining heads debitable to Imperial is made up as follows :—

Items of Increase—	Rs. a. p.	Rs. a. p.
1. Pay of Subordinate Establishment ...	13,636 10 2	
2. Dead stock articles	869 14 11	
3. Purchase and storage of Barágra salt ...	32,053 4 11	
4. Petty construction and repairs of salt-buildings	414 11 7	
5. Compensation to proprietors of salt works	3,18,923 7 0	
6. Minor items	359 11 10	
		3,66,257 12 5
Deduct—		
Items of Decrease—		
7. Salt purchase and freight	70,630 7 10	
8. Commission	2,427 11 0	
9. Service Haks	3,084 15 6	
10. Minor items	1,207 5 3	
		77,353 9 7
Net Increase ...		2,88,904 2 10

Causes of increase.

96. The principal items of increase are Nos. 1, 3, and 5. Under item 1 it is chiefly due to the employment of additional establishment at the works where manufacture was resumed in Goa territory during the seasons of 1885 and 1886, *i.e.* from about January 1885. As explained in paragraph 39 of the last report, the number working rose from 90 to 258 about the end of last financial year, and only 9 were closed this year. The revision of Goa establishments referred to above, para. 9, also contributed, the clerical staff in some of the offices having been strengthened in view of the change in the system of submitting the accounts. The increase under item 3 follows from the further increase this year in the sales of Barágra salt from the agencies. There was no expenditure under item 5 last year. The amount disbursed this year was in pursuance of the awards of the Mixed Commission of 1885. The increase under items 2 and 4 is principally due to the purchase under Government sanction of a supply of steel yards for Goa territory and the construction of a new fish-curing yard in the Bardez Táluka.

Causes of decrease.

97. The only important item of decrease is No. 7, which is due to the expiry of the arrangements made in the first year of the Treaty under which the British Government was bound to take over at a fixed price the surplus stocks of the signing proprietors in Goa. These stocks were all disposed of last year, and the item of Salt purchase, under Imperial, practically disappears from the year under report. Items 8 and 9 last year included, the the former a sum of Rs. 3,775-4-9 paid in arrears to the Treasurer General of Goa for his services in disbursing the sums due for salt taken over and compensation for works kept closed during

the earlier years of the Treaty, and the latter certain arrears of compensation paid to Hakdars of Billimora, and the decrease this year is due to the non-recurrence of these charges.

98. The increase of Rs. 1,11,590-9-2 in Provincial Services is made up as follows :— *Provincial Services.*

Items of Increase—

		Rs.	a.	p.	Rs.	a.	p.
1.	Pay of superior supervising establishment	9,287	1	2			
2.	Pay of subordinate establishment ...	1,35,177	9	9			
3.	Travelling allowance to do. ...	2,382	1	4			
4.	Horse allowance	646	11	9			
5.	Petty supply allowance	1,805	0	0			
6.	Peons' belts and clothing	5,353	5	0			
7.	Dead-stock articles	1,478	11	1			
8.	Compensation for land taken up for Frontier lines	10,088	8	7			
9.	Agent's commission	5,041	2	6			
10.	Cost of conveyance of salt to fish-curing yards	728	13	3			
11.	Minor items	1,728	7	6			
					1,74,117	7	11

Deduct—

Decrease in—

12.	Grain compensation	16,999	8	1			
13.	Scales and weights	2,280	4	10			
14.	Closing of culverts on the B. B. & C. I. Railway	1,044	7	0			
15.	Land compensation for suppression of salt works	13,344	15	1			
16.	Petty construction and repairs of Salt buildings	2,450	14	0			
17.	Cost of ammunition	1,754	7	8			
18.	Cost of timber for Chaukis on the Frontier	20,776	7	0			
19.	Cost of timber for house accommodation at Khárághoda	1,715	12	2			
20.	Minor items	2,160	2	11			
					62,526	14	9
	Net Increase ...				1,11,590	9	2

99. Of the items of increase— *Causes of Increase.*

Item 1 is due to the following causes :—(1) to Mr. McCann's having drawn pay as 3rd Class Assistant Collector at Rs. 500 per mensem throughout the year. In 1884-85 this charge was incurred for about three months only, Mr. McCann having been brought on the Assistant Collector's list from 2nd January 1885. He also drew an additional allowance of Rs. 100 for acting in the 2nd class of Assistant Collectors ; (2) to a 1st Class Assistant Collector being in charge of the Uran Range for about six months of the year, the pay of the Assistant Collector of the Range being debitable to Salt. For the greater part of the previous year there was not a separate Assistant for the Uran Range ; (3) to the appointment of an Assistant Surgeon of the first grade drawing a local allowance of Rs. 300 per month to the Khárághoda Dispensary from October 1885 in the place of an officer of the third grade, who drew Rs. 150 only.

Items 2, 3, and 5 result from the revision of establishment in the Konkan and at the Bulsár salt-works. In the previous year the increased expenditure was incurred for six months only, the revised scale of pay having been brought into effect from 1st October 1884. For the reasons explained under items 3, 4, and 5 in para. 108 of the last year's report there will be found a partial set-off agains tthese items in a further decrease of Rs. 37,993-15-8 under Customs.

Item 4 represents horse allowances attached to previously vacant Northern Frontier Inspectorships filled up in 1885-86.

Item 6 is mainly due to the purchase of woollens, boots, hooks, &c., for the clothing of the Northern Frontier Establishment (*vide* Government Resolution No. 97 of 12th January 1885).

Item 7 is due to the purchase of 45 new steel yards (*vide* Government Resolution No. 28, dated 5th January 1886, Financial Department.)

Government Resolution, Revenue Department, No. 547 of 22nd January 1886.
Do. do. No. 1782 of 6th March 1886.
Do. Financial Department, No. 2712 of 24th September 1885.
Do. Revenue Department, No. 2177 of 14th March 1885.

Item 8 is on account of the payment of compensation for land taken up on the Northern Frontier as per Government Resolutions marginally noted.

Item 9 is due to increased sales of Barágra salt through agencies.

Item 10. This expenditure has been incurred this year for the first time under the authority of Government Resolution No. 8895 of 11th November 1884.

Causes of decrease.

100. The items of decrease may be explained as follows :—

Item 12. This allowance was discontinued on the revision of establishments in Southern Division and at Bulsár saltworks. The sum of Rs. 77-13-3 appearing in this year's accounts was on account of claims which accrued in 1884-85.

Items 13, 14, 15, & 18. No expenditure was incurred this year under these heads.

Item 16. The expenditure was curtailed on account of financial pressure.

Item 17. No indents were preferred on the Ordnance Department this year. The expenditure of Rs. 483-2-0 represents cost of spears, &c. purchased locally.

Item 19. No timber was purchased this year. The expenditure of Rs. 1,304-3-0 represents carriage of timber supplied under the authority of Government Resolution No. 8040 of 11th October 1884, Revenue Department.

101. The *net* increase in the revenue under Salt for the year amounts to Rs. 37,86,189-2-2 as under :—

	Imperial.			Provincial.			Total.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Increase in gross receipts... ...	41,26,854	4	5	49,084	8	1	41,75,938	12	6
Deduct—									
Increase in expenditure ...	2,78,159	1	2	1,11,590	9	2	3,89,749	10	4
				Net Increase ...			37,86,189	2	2

Miscellaneous.

102. Details showing the number of salt-smuggling cases in the 5 years ending 1885-86 and the number of persons arrested, tried, acquitted, and convicted in connection therewith are furnished in the following table, and additional information on the subject,

Miscellaneous.

as well as details with regard to cases of smuggling detected at Goa and Daman, will be found in Statement No. XII :—

	Number of cases adjudicated.	Number of Persons.					Percentage of convictions on number of persons sent up for trial.	Total estimated value of confiscations.
		Arrested.	Released by the Department.	Sent for trial before Magistrate.	Convicted by the Magistrate.	Acquitted by the Magistrate.		
								Rs.
Northern Division—								
1881-82 ...	163	351	24	327	283	44	86·54	448
1882-83 ...	239	279	23	256	235	21	91·79	526
1883-84 ...	139	201	14	187	164	23	88·00	140
1884-85 ...	127	218	13	205	190	15	92·68	3,173
1885-86 ...	158	232	12	220	201	19	91·36	3,029
Southern Division—								
1881-82 ...	262	360	56	304	222	52	81·02	1,604
1882-83 ...	274	466	64	402	316	85	78·60	1,277
1883-84 ...	196	292	25	267	227	38	85·00	1,682
1884-85 ...	216	316	44	271	221	50	81·55	519
1885-86 ...	199	300	35	265	219	46	82·64	336
Total—								
1881-82 ...	425	711	80	631	505	96	84·16	2,052
1882-83 ...	513	745	87	658	551	106	85·25	1,803
1883-84 ...	335	493	39	454	391	61	86·12	1,822
1884-85 ...	343	534	57	476	411	65	86·34	3,692
1885-86 ...	357	532	47	485	420	65	86·59	3,365

Northern Division.

103. There were 31 more cases in the Northern Division than in the preceding year. The number of persons convicted by the Magistrates was 201 against 190 in 1884-85, being 91·36 against 92·68 per cent. of the number prosecuted. Of the 201 persons convicted 31 were sentenced to undergo various terms of imprisonment only, amounting in all to 480 days, or on an average 15·48 days per head. 118 persons were sentenced to pay fine only, with or without imprisonment in default. The total amount of fines imposed was Rs. 1,062, or Rs. 9 per head. The remaining 52 persons were sentenced to undergo imprisonment in addition to payment of fine. The total period of imprisonment awarded was 80 days, which gives an average of 1·54 day per head. The total amount of fines inflicted in addition to imprisonment was Rs. 373-12-0 or an average of Rs. 7-3-0. The value of the property confiscated was about the same as last year.

Southern Division.

104. In the Southern Division there were 199 cases against 216 in the previous year, showing a decrease of 17. Of the total number 265 persons prosecuted before Magistrates 219 were convicted and 46 acquitted. Of those convicted 51 were sentenced to undergo various terms of imprisonment only, amounting in the aggregate to 1,011 days or on an average 19·82 days for each prisoner; 162 persons were sentenced to pay fine only with or without imprisonment in default. The total amount of fines inflicted was Rs. 268-6-4 or Re. 1-10-6 per head. The remaining 6 persons were sentenced to various terms of imprisonment in addition to fine. The total term of imprisonment awarded in their cases was 100 days, or an average of 16·66 days per head. The total amount of the fines inflicted was Rs. 119 or Rs. 19-13-4 per head. The percentage of convictions was slightly better than last year. The sentences were, however, comparatively lighter. The Deputy Collector of Salt Revenue, S. D., writes on this subject that there appears to be a general impression in the Southern Division that persons who commit offences of this description are always destitute paupers who cannot afford to buy taxed salt for their requirements. That this view is erroneous is shown by the fact that the fines inflicted were invariably paid. His remarks are illustrated by comparison with the average recorded above for the

Miscellaneous.

Northern Division, where I may observe there is no tendency to undue severity in cases in which the offenders had the excuse of poverty and ignorance, and I trust that under these circumstances Government will see fit to draw the attention of District Magistrates to the subject. The fines imposed in Alíbág and Kánara in particular are palpably inadequate, having averaged 14 annas and Re. 1-6 a head respectively. In the total number of cases this year shown above against Southern Division are included 18 cases of illicit manufacture of salt from salt-earth, of which 12 occurred in Ratnágiri and 6 in Kánara.

Departmental administration at Khárághoda and Udu.

105. In view of the drain upon the stocks at Khárághoda anticipated on the failure of the Sambhar supply becoming known, instructions were given last rains to do what was possible to increase the outturn for the ensuing season. As many more pans were accordingly worked, both at Khárághoda and Udu, as could be brought within range of the sidings, and steps were taken to secure as large a crop as possible. The effect of these measures is shown in the figures given below. The number of pans worked at Khárághoda was 214, eleven more than in the previous year. Brine was let into the first pan on the 15th October, a fortnight earlier than last year, and into the last on the 31st December 1885. The flow of brine into the first pan was stopped on the 20th March and into the last on the 16th April 1886. The first pan was cleared on the 23rd March and the last on the 9th May 1886. The largest crop in a single pan was 7,876 maunds and the smallest 2,024, the corresponding figures for last year being 6,993 and 1,417 maunds respectively. The total crop of the season was 9,76,218 maunds against 8,48,988 maunds in the past season, showing an increase of 1,27,230 maunds, the average outturn being 4,561 against 4,182 maunds per pan.

106. At the Udu works the number of pans worked this year was 255 or 19 more than in the past season. Brine was let into the first pan on the 23rd October 1885 and into the last on the 29th December 1885. The flow of brine was stopped in the first pan on the 20th March and in the last on the 16th April 1886. The largest outturn of a single pan was 7,363 and the smallest 2,001 maunds. The total outturn of the Udu works was 11,80,136 maunds against 10,84,083 maunds in the past season, showing an increase of 96,053 maunds, the average per pan being 4,628 maunds against 4,593. The total outturn of Khárághoda and Udu together amounted to 21,56,354 maunds against 19,33,071 maunds in 1884-85, showing an increase of 2,23,283 maunds, which for seasons explained in previous years' reports will appear in the stock account for the next year. The results at Khárághoda as compared with Udu were better than they have been for some years past.

Storage operations.

107. Storage operations were commenced at the Khárághoda works on the 1st April, just 10 days earlier than last year, and at Udu on the 10th idem and were carried on for both works simultaneously. The Khárághoda salt was all in by the 13th May and Udu salt by the 4th May. The reason given by Mr. Thom, who conducted the storage operations, for hurrying on the Udu storage instead of finishing Khárághoda first as was done last year, is that there is always a risk of the Udu works being cut off in case of rain, by an intervening salt creek, where the ground gets soft and some time would be needed for it to dry after rain before the engine could cross. A good deal of extra trouble was again caused this year by the Railway Company supplying a number of special class wagons without buffers, and at first without tail boards, instead of the usual ballast waggons. The result was that much salt was spilt and it was at first found impossible to load the waggons to anything like their nominal capacity. The

difficulty was partially remedied after a few days' experience by the addition of end boards by the Company; but the storage was only carried through so quickly as it was by the exceptional energy shown by Mr. Thom and his subordinates at the works and at the stores, the satisfactory manner in which the labour contractor carried out his share in the operations, and the zealous assistance rendered by some of the Railway officials, whose services have been specially acknowledged by Government in their Resolution No. 4699 of the 2nd July last.

Population of new village.

108. The total population of the new village including the station village was 1,601 souls against 1,440 in the previous year. Of this number 1,096 are Agrias and coolies and 505 Government and Railway employés. There were 27 deaths during the year under report against 34 in the previous year. The number of births was also 27 against 34 in 1884-85. The coincidence in the number of births and deaths noticeable during the last three years is the more curious that the extent of the place being limited and all that goes on well known, the statistics recorded may be taken as accurate. The number of out-patients treated at the dispensary was 3,135 against 2,975 in 1884-85. There were, however, only 30 in-patients against 74 last year. No epidemic prevailed during the year and public health was satisfactory.

109. The total amount advanced to the Agrias of Khárághoda and Udu was Rs. 11,592, which will be recovered in full when their accounts are adjusted before the next season opens.

SEA CUSTOMS.

SEA CUSTOMS.

General Features.

110. There is nothing of particular interest to record under this head.

Conventions with Cambay and Janjira.

111. The Customs arrangements made under the conventions with Cambay and Janjira have worked very smoothly during the year.

Smuggling in Gujarát Ports.

112. Mr. Cotgrave's proposals, referred to in paragraph 122 of last year's report, for putting down the practices of wrecking and cargo-pilfering which have long been a blot on the administration in the Surat Range were submitted for sanction, after very full consideration and with some slight modifications, towards the close of the year. They contemplated a re-distribution, within the present cost, of the establishments sanctioned for Customs purposes and for destruction of natural salt formations in Surat and Broach, so as to provide for a chain of nákas and Customs stations along the coast line where the practices to be repressed are prevalent, and included the transfer of the head-quarters of the Broach, Surat, and Bulsár Customs establishments to the stations at the mouths of the Narbada, Tapti, and Bulsár rivers, so as to bring the Sarkárkúns nearer to what is now their most important work, and make it possible to afford increased facilities for discharge and shipment anywhere inside the Customs stations, in accordance with the practice already followed in the Southern Division, inconvenience to merchants and others being guarded against by the retention of branch Custom-houses at the centres of trade. The scheme was rejected by the Commissioner, however, as involving changes more radical than, in the absence of complaint from the persons affected, the case could be considered to demand, and it is unnecessary to say more here than that I fear it may not be practicable to suggest any arrangement less open to these objections, and at all likely to be effective, except at the cost of a large additional yearly outlay on establishment.

Revision of Lists of Ports and Port limits.

113. With regard to the contemplated revision of the Lists and Boundaries of the Continental ports under the Customs and Ports Acts, referred to in paragraph 123 of last year's report, general proposals for such alterations in the port limits in North-

ern Division as would be needed to adapt them to the arrangements recommended in the last paragraph, were submitted at the same time with the re-distribution scheme, and have remained in abeyance since the latter was rejected. The Deputy Collector's proposals for the ports in the Southern Division have recently been received and will be submitted shortly.

Chil Khari or Whittle Bander, Dholera.

114. Under Government Notifications Nos. 4162 and 4162A, published at page 669 of Part I. of the Bombay Government Gazette dated the 28th May 1885, the limits of the new port of Dholera under the Customs and Ports Acts were defined and the Khun and Bávliári Bandars declared as closed; but owing to the unsettled state of the roads it was not found practicable to open the bandar to traffic till the 11th January last. It was soon found that more accommodation was required on the wharf and an expenditure of Rs. 879 from Port Funds was sanctioned for the purpose in Government Resolution No. 4222 of 12th June 1886. Additions to the Customs buildings at the bandar have also been sanctioned at a cost of Rs. 420.

115. The new Bandar is very popular with the Tyndals who can come and go almost at pleasure instead of having to wait weeks for spring tides as was the case at Khun Bandar. I am informed that insurance can be effected on lower terms, which goes to shew that there is a substantial diminution in the risk of navigation. The traders, however, are less masters of the situation than when they could take advantage of the tides to make their own terms with the tyndals, and have raised various objections, of which the most important is the increased distance of the new bandar from the town. Their complaints may be regarded as in a great measure prompted by self-interest and conservative prejudice. At the same time there is no doubt that the ultimate success of the bandar depends very greatly on the improvement and satisfactory maintenance of the road to it—a matter which rests with the District Board of Ahmedabad.

Revenue.

116. The following table shows the various items of which the revenue under Sea Customs for 1884-85 and 1885-86 exhibited above, paragraph 26, is made up :—

	1884-85.	1885-86.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Imperial Revenue.				
Import Sea Customs	993 13 9	200 14 1	...	792 15 8
Export Sea Customs	5,019 9 5	2,878 11 3	...	2,140 14 2
Total Imperial Sea Customs ...	6,013 7 2	3,079 9 4	...	2,933 13 10
Provincial Revenue.				
Registry Fees under Act XIX. of 1838.	8,013 6 10	6,204 2 0	...	1,809 4 10
Warehouse Rent and Wharfage Fees.	647 10 5	478 0 11	...	169 9 6
Fees for amendment and duplicate copies of documents...	561 5 6	532 10 6	...	28 11 0
Sale proceeds of derelict articles ...	163 4 5	294 2 8	130 14 3	.....
Confiscations and Penalties	836 7 2	2,626 9 4	1,790 2 2	.....
Miscellaneous	479 1 0	533 12 8	54 11 8	.....
Total Provincial Sea Customs ...	10,701 3 4	10,669 6 1	1,975 12 1	2,007 9 4
Grand Total ...	16,714 10 6	13,748 15 5	1,975 12 1	4,941 7 2
			Less—Increase ...	1,975 12 1
			Net—Decrease ...	2,965 11 1

Imperial.

117. Of the total net decrease of Rs. 2,965-11-1 under this head, Rs. 2,933-13-10 represent a falling off in Imperial re-

Revenue.

venue, which is due to smaller importations of foreign wines and spirits at Kárwár and Vengurla for local consumption, resulting in a decrease of Rs. 792-15-8 in the amount of import duty realized; and to diminished exports of rice and paddy to Káthiáwár ports from Bombay and Bulsar, affecting the export duty collections to the extent of Rs. 2,140-14-2. It appears that the Káthiáwár Chiefs, who used formerly to import rice and paddy for the payment of their servants in kind, have adopted the system of cash payments. The decrease in the export duty collections is also, in a measure, due to remission of duty on exports to the Habshi's port of Jáfárabad under the recent convention with Janjria.

Provincial.

118. Under Provincial Revenue the net decrease amounts to Rs. 31-13-3. There is a decrease of Rs. 1,809-4-10 in Registry Fees under Act XIX. of 1838, the general remeasurement of native craft necessitated by the discovery of numerous alterations of structure, affecting the tonnage of vessels as originally registered, being now practically at an end. This decrease is, however, counterbalanced by an increase of Rs. 1,790-2-2 under Confiscations and Penalties, due to heavy fines imposed in certain cases of illicit landing of stolen cargo in the Surat range. The fluctuations in the other items are trifling.

Expenditure.

119. The details of the expenditure debited to Sea Customs during 1885-86 and 1884-85, respectively, are compared below:—

	1885-86.	1884-85.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Imperial.				
Refunds and drawbacks	12 0 0	152 6 0	.....	140 6 0
Total Imperial ...	12 0 0	152 6 0	.....	140 6 0
Provincial.				
Superior supervising establishment—				
Pay of officers	34,699 14 7	32,549 8 2	2,150 6 5	.....
Travelling allowance to officers ...	9,936 9 11	9,491 11 6	444 14 5	.....
Tentage allowance to officers ...	1,550 12 11	1,310 6 4	240 6 7	.....
Subordinate establishment—				
Pay of subordinate establishment	64,130 13 4	98,680 7 0	.....	34,549 9 8
Grain compensation	44 13 7	8,361 9 7	.....	8,316 2 0
Travelling allowance	6,646 14 5	8,440 9 4	.....	1,793 10 11
Petty supply allowance	2,330 0 0	3,980 11 1	.....	1,650 11 1
Peons' belts	.....	.....	.....	.....
Service stamps and postage ...	3,390 14 0	3,754 4 0	.....	363 6 0
Telegraph charges	60 7 0	82 5 0	.....	21 14 0
Parcel charges	.....	.....	.....	.....
Office rent	851 0 0	832 0 0	19 0 0	.....
Purchase of boats	... .	790 4 4	.....	790 4 4
Boat stores and repairs	2,544 13 0	3,392 11 5	.....	847 14 5
Dead-stock articles...	563 10 6	655 7 0	.....	71 12 6
Gádis and takiás	130 6 3	427 10 9	.....	297 4 6
New scales, weights and repairs ...	.....	1 8 0	.....	1 8 0
Rewards	436 0 0	251 4 0	184 12 0	.....
Purchase of clothing for peons ...	25 8 0	44 8 0	.....	19 0 0
Monsoon weather fences	632 11 9	544 7 4	88 4 5	... ..
Petty construction and repairs ...	1,187 8 10	3,193 7 0	.....	2,005 14 2
Conveyance of records	355 1 0	305 2 10	49 14 2	... ..
Miscellaneous	78 12 2	177 15 9	.....	99 3 7
Total Provincial ...	1,29,616 11 3	1,77,267 14 5	3,177 10 0	50,828 13 2
Grand Total ...	1,29,628 11 3	1,77,420 4 5	3,177 10 0	50,969 3 2
			Less—Increase ...	3,177 10 0
			Net—Decrease ...	47,791 9 2

Expenditure.

Imperial.

120. The Imperial expenditure during the year under report amounted only to a trifling sum of Rs. 12.

Provincial.

121. The total expenditure under Provincial Services in 1885-86 was Rs. 1,29,616 11-3 against Rs. 1,77,267-14-5 in 1884-85, resulting in a net decrease of Rs. 47,651-3-2. The increase of Rs. 2,835-11-5 in the first three items of Pay, Travelling and Tentage Allowances to superior officers is due principally to an Assistant Collector of the higher grade having been in charge of the Thána range throughout the year. The decrease in the following items :—

		Decrease.
Pay of subordinate establishment	Rs.	34,549 9 8
Grain compensation to ditto ...	„	8,316 12 0
Travelling allowances „ ...	„	1,793 10 11
Petty supply allowances „ ...	„	1,650 11 1
Total Decrease ...	Rs.	46,310 11 8

is nominal only, being due to the fact that, as noticed in paragraph 130 of last year's report, the whole cost of the revised establishment of the Southern Division and Bulsár, which used to be debited partly to Customs and partly to Salt, is now debited to Salt, and that this arrangement has been in force during the whole of the year under report against 5 months only in the previous year. The decrease of Rs. 363-6-0 under the head Service stamps and Bearing postage arises from the transfer of the Goa range to the British Delegate and the consequent reduction of correspondence in this department. No boats were purchased and no extensive repairs effected during the year under report. The expenditure on Gadis and Takiás is quinquennial. The increase of Rs. 184-12-0 in the item of rewards in Customs cases is due to the grant of liberal rewards in the Gujarát division, and to the increase in the number of cases adjudicated, and the decrease of Rs. 2,005-14-2 under the head "Petty Construction and Repairs" is owing to the postponement of several works under the orders of Government as to retrenchment of expenditure on account of financial pressure. The variations under the remaining heads are trifling.

Net Revenue.

122. The net Imperial revenue for the year, after deducting refunds, amounted to Rs. 3,067-9-4 and the net Provincial expenditure, after making allowance for the receipts under both Imperial and Provincial heads, to Rs. 1,15,879-11-10.

Offences.

123. The number and the results of cases under the Sea Customs Act adjudicated in 1885-86 and in the two previous years are shown in the following table :—

	Number of cases adjudicated.	Number of cases dismissed.	Number of cases in which penalties were awarded.	Estimated value of property confiscated.	Amount of penalties awarded.
				Rs. a. p.	Rs. a. p.
Northern Division—					
1883-84	21	...	21	88 8 3	293 8 0
1884-85	31	3	28	208 3 8	189 0 0
1885-86	44	2	42	947 4 4	1,941 7 10
Southern Division—					
1883-84	135	3	132	78 11 0	345 12 0
1884-85	166	4	162	416 6 9	469 0 0
1885-86	141	2	139	875 15 0	598 7 9
Total—					
1883-84	156	3	153	167 3 3	639 4 0
1884-85	197	7	190	624 10 5	658 0 0
1885-86	185	4	181	1,825 3 9	2,539 15 7

124. The total number of cases disposed of during the year decreased by 12, but there was an increase of Rs. 1,200-8-11 in the

estimated value of confiscations and of Rs. 2,181-15-7 in the amount of penalties awarded. In the Northern Division there were 7 cases of landing goods at unauthorized places, chiefly in connection with suspected cargo robberies, in which the value of the goods confiscated amounted to Rs. 698-13-9 and of the penalties imposed to Rs. 1,707, besides 37 petty cases of landing and shipping goods without permission at unauthorized hours, short or in excess of the manifested quantity, sailing without port clearance &c. in which the value of the goods confiscated and the penalties imposed amounted to Rs. 248-6-7 and Rs. 234-7-10 respectively. In the Southern Division there were 141 such cases, the value of the goods amounting to Rs. 875-15 and the penalties to Rs. 598-7-9.

Trade and Navigation.

125. 100,424 vessels entered inwards at the different Continental ports of the Presidency and 97,303 vessels cleared outwards as compared with 101,438 and 99,347 respectively in 1884-85. The following table shows the total declared value of the inward and outward trade for the five years ended 1884-85, and for the year under report. These figures do not include imports and exports of Government Stores and Treasures :—

Years.	Imports.	Exports.
	Rs.	Rs.
1880-81	2,51,18,387	5,17,41,483
1881-82	2,47,39,163	4,83,13,403
1882-83	2,68,07,463	5,16,41,556
1883-83	2,91,04,268	5,27,81,559
1884-85	2,65,20,528	4,63,06,343
Total ...	13,22,89,809	25,07,84,344
Average ...	2,64,57,962	5,01,56,869
1885-86 ...	2,74,24,082	4,40,93,049
Increase ...	9,66,120	Decrease 60,63,820

The fluctuations of sea-borne trade at the coast ports are noticed in detail in the Introduction to the annual volume of Trade and Navigation Statistics issued by the Reporter General's Department.

LAND CUSTOMS.

LAND CUSTOMS.

Receipts.

126. The receipts for the year under report shown above, paragraph 26, are made up of the following items :—

Imperial.	Rs.	a.	p.
Contribution from the Dharampor State ...	9,000	0	0
Import duty	18	2	8
Total Imperial ...	9,018	2	8
Provincial.			
Miscellaneous	78	12	0
Grand Total ...	9,096	14	8

As stated in paragraph 135 of last year's report, with the exception of the fixed contribution of Rs. 9,000 per annum paid by the

Dharampor State in lieu of the share in the transit duties belonging to the British Government, the whole of the remaining revenue and expenditure under the head of "Land Customs" has disappeared under the operation of the Customs Convention with Cambay and Janjira. The sum of Rs. 18-2-8 shown above represent levies at Mazali on arms and wines brought by land from Goa territory, which, as noticed last year, appear to be illegal and are now the subject of correspondence with Government. The miscellaneous collections amounting to Rs. 78-12-0 under Provincial are the sale-proceeds of old dead stock belonging to the Rájpuri Frontier, and of other similar items.

A'BKA'RI.

Re-opening of the Bhándup distillery.

127. As mentioned in paragraph 137 of last year's report the Bhándup distillery, which had been closed for the last four years, was re-opened from the 18th September last, the premises and part of the apparatus, which are very extensive and complete, being put in order for the purpose at considerable cost.

128. An estimated quantity of 8,730 gallons of liquor as per margin was distilled, for only a small fraction of which were purchasers found. The license has lately been renewed for another year, but unless the proprietor can succeed in attracting a larger amount of custom it seems unlikely that he will find the business pay.

Above 25° U.P.	Below 70° U. P.	
Gallons.	Gallons.	Before removal liquor 70° U. P. is mixed with 25° U. P.
2,330	6,400	

129. The steady growth of the transactions of the Department noticed last year has been more than maintained during the year under report as will be seen from the table shown in the margin. The increase in the number of gallons excised and the amount of duty, as compared with the previous year, is gallons 171,446 and Rs. 3,74,720 respectively.

	Gallons excised.	Duty realized or assessed.
		Rs.
1879-80	477,459	10,56,909
1880-81	502,859	11,54,289
1881-82	596,748	12,57,380
1882-83	723,832	13,98,438
1883-84	889,195	16,02,117
1884-85	892,810	19,65,960
1885-86	1,064,256	23,40,680

130. The removals during the year may be classified as under:—

From the Uran Distillery.

Country Liquor.	Gals.	pts.		Rs.	a.	p
For Bombay	556,483	3	Duty collected.	16,31,944	7	3
For Murúd in Janjira State	409	2	Ditto.	469	4	0
For Thána and Kolába ...	505,696	4	Duty assessed .	7,01,016	13	1
Total ...	1,062,589	1	Rs. ...	23,33,430	8	4

Rectified Spirit.						
Spirits of wine	970	6	Duty collected.	6,037	7	3
Methylated spirit ...	314	0	Ditto.	43	2	9
Total ...	1,284	6		6,080	10	0
Total ...	1,063,873	7	Rs. ...	23,39,511	2	4

From the Bhándup Distillery.

Country Liquor.	Gals.	pts.		Rs.	a.	p.
For Bombay	382	4	Duty collected.	1,168	12	11
Grand Total	10,64,256	3	Rs....	23,40,679	14	5

Country Spirit—Exports to Bombay.

131. The exports from the Uran distilleries to Bombay in the preceding year were 493,694 gallons and the duty realized Rs. 14,12,736-10-7. The increase in the removals during the year under report amounted to 62,789 gallons and 3 pints and in the duty collected to Rs. 2,19,207-12-8. The increase in removals is due, generally, to the increasing consumption of mowra as compared with toddy spirit and, particularly, to the fact that—

(1) The Bombay Bhandáris were on strike during the whole of the year under review against eight months in the preceding year;

(2) The Prince's Dock extension and other works recently commenced in Bombay attract a large flocking population of persons addicted to the use of spirits;

(3) There was no religious interdict against marriages among the Hindus, as was the case last year.

The increase in duty is of course mainly due to the increased quantity of spirit excised, but also to the fact that the rate of duty during the year was Rs. 2-12-0 per liquid gallon 25° U. P., whereas during the first two months of the preceding year it was Rs. 2-4-0. The average strength and incidence of duty were 20° U. P. and Rs. 2-14-11 per liquid gallon against 19·9° U. P. and Rs. 2-13-7 in 1884-85.

From Bhándup.

132. The exports to Bombay from Bhándup amounted only to 382 gallons 4 pints, and the duty to Rs. 1,168-12-1. The average strength of the liquor was 16·5° U. P. and the incidence of duty at Rs. 2-12-0 per liquid gallon of 25° U. P., with a *pro rata* addition for strength exceeding 25° U. P. up to 10° U. P., Rs. 3-1-0.

Exports to the Mofussil.

Thána and Kolába.

133. The removals to Thána and Kolába are compared below with those recorded last year :—

	Quantity.		Duty assessed.	
	1885-86.	1884-85.	1885-86.	1884-85.
	Gals.	Gals.	Rs.	Rs.
Thána	347,590	274,038	4,47,943	3,52,747
Kolába	158,107	124,690	2,53,074	1,98,406
Total ...	505,697	398,728	7,01,017	5,51,153

Quantity exported.

134. It will be observed that there is a large increase, both in Thána and Kolába, amounting for the two districts together to 106,969 gallons, due no doubt to the removal of the religious interdict on marriages already referred to, which was assigned as the reason for the decline of 73,916 gallons recorded last year. The demand this year is said to have been further stimulated by a partial failure in the yield of the toddy trees during the cold season. The increase in duty follows from the increase in the

Duty assessed.

quantity of liquor removed, and from the application during the whole 12 months of the increased rates of duty on removals except for Umbargaon, introduced from 1st August last year. The rates for Umbargaon stood unaltered at Rs. 1-8-0 and Re. 0-13-0 this year, as last.

Rates of Duty.

	Rs.
On spirit 25° U. P. ...	2
Do. 60° U. P. ...	1

Special removal to Janjira.

135. Permission was given in April 1885 for the export of 409 gallons 2 pints of Uran spirit to Murúd in Janjira, on payment of duty amounting to Rs. 469-4-0, as a special case.

Spirits of wine.

136. As noticed in former reports the demand for spirits of wine depends on the arrangements made for the supply of this article to the Medical Stores Department. This year they had a contract with one of the Uran distillers and the removals of spirits of wine rose accordingly from 335 to 970 gallons. The average strength of the spirit was 55·4° O. P. against 53·9 O. P. last year and the incidence of the duty at the import rate of Rs. 4 with a *pro rata* addition for over-proof strength rose accordingly from Rs. 6-2-6 to Rs. 6-3-6.

Methylated spirit.

137. The increase of 261 gallons in the demand for methylated spirits in Bombay during the year under review seems to indicate that a considerable advance has been made in the extent to which articles, for the preparation of which methylated spirit is required, are now made locally instead of being imported.

COLLECTIONS.

138. The following table shows the total amount collected by this Department for the year as compared with 1884-85 :—

Items.	1885-86.	1884-85.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Still-head duty on country spirits manufactured at Uran and exported to Bombay	16,27,941 1 6	14,12,736 10 7	2,15,204 6 11	....
2. Do. do. recovered in excess ..	12 5 2	....	12 5 2	....
3. Do. do. on do. exported to Murúd..	469 4 0	....	469 4 0	....
4. Do. do. on rectified spirits	6,037 7 3	2,062 5 9	3,975 1 6	....
5. Do. do. on methylated spirits ..	43 2 9	7 3 9	35 15 0	....
6. Do. do. on country spirit manufactured at Bhándup and exported to Bombay..	780 12 0	....	780 12 0	....
7. Duty at Tariff rate on spirit manufactured at Uran and allowed to be exported to Bándra, as a special case	....	141 8 0	....	141 8 0
8. Establishment cess paid by the distillers at the rate of 6 pies per gallon of spirits removed to Bombay, Thána and Kolába	33,268 3 5	27,926 2 1	5,342 1 4	....
9. Do. do. recovered in excess	0 1 1	....	0 1 1	....
10. Cost of the Bhandup distillery establishment recovered from the Proprietor	977 13 10	....	977 13 10	....
11. Pension contribution on account of do. ..	117 5 6	....	117 5 6	....
12. Proceeds of useless articles..	....	11 1 3	....	11 1 3
13. Miscellaneous	46 1 1	144 14 8	....	98 13 7
Total ..	16,69,693 9 7	14,43,029 14 1	2,26,915 2 4	251 6 10
Net Increase ..			2,26,663 11 6	

139. The increase exhibited will be readily understood from the remarks already made. The duty figures do not exactly correspond with the collections credited during the year, as given in the statement under paragraph 26 above, for the reason that, under the system described in paragraph 138 of last year's report, the liquor is removed from the distilleries on current accounts secured by cash deposits and adjusted by the distiller from time to time, on intimation from the Supervisor of the actual quantities removed. The increase of Rs. 5,342-1-4 in the amount of establishment cess paid by the Uran distillers is, of course, owing to larger exportations of liquor from Uran.

EXPENDITURE.

140. The expenditure incurred by this Department in connection with the management of the Uran and Bhándup distilleries during 1885-86 as compared with 1884-85 is shown below :—

Items.	1884-85.	1885-86.	Increase.	Decrease.
Uran.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Pay of establishment	12,899 10 4	14,561 5 11	1,661 11 7	.....
2. Travelling allowance to ditto...	5 10 0	58 12 0	53 2 0	.....
3. Petty supply allowance ...	87 4 0	120 0 0	32 12 0	.....
4. Service stamps and postage ...	45 3 6	50 0 0	4 12 6	.....
5. Dead stock articles	99 8 0	31 5 9	.....	68 2 3
6. Refund of establishment cess...	26,044 10 7	15,322 8 7	.....	10,722 2 0
7. Horse allowance	3 13 11	.....	.....	3 13 11
8. Clothing for peons	657 2 0	.....	.....	657 2 0
Total ...	39,842 14 4	30,144 0 3	1,752 6 1	11,451 4 2
Bhándup.				
1. Pay of establishment	.....	819 8 9	819 8 9	.....
2. Travelling allowance to ditto...	.....	6 8 0	6 8 0	.....
3. Dead stock articles	.....	115 13 4	115 13 4	.....
Total ...	.....	941 14 1	941 14 1	.....
Grand Total ...	39,842 14 4	31,085 0 3	2,694 4 2	11,451 4 2
			Less Increase ...	2,694 4 2
			Net Decrease ...	8,757 0 0

141. The increase in the first item, 'Pay of Establishment,' is due to the cost of the revised establishment being charged for the whole 12 months against 10 months in the preceding year; also to accrual of increments in the pay of some of the officers. The decrease in item 7 is owing to the fact that the refund made last year covered the excess recoveries of 2 years, 1882-83 and 1883-84. No clothing was supplied to the peons during the year under report. The Bhándup establishment was maintained for the first time from the 18th September last.

LOCAL FUNDS.

Port Funds.

Rate of Port Dues.

142. No change was made during the year under report in rate of port dues, *viz.* 3 annas per ton once a month clearing for the whole group, in the Northern, and 2 annas clearing for one port only, in the Southern group. The question of assimilating the rates and mode of collection in the Southern to those in the Northern group, referred to in paragraph 152 of last year's report, is still under consideration, the decision having been delayed by doubts which have arisen as to the effect of the change on the steamer traffic.

Proposed assimilation of rates in Southern and Northern Divisions.

Number of Ports.

143. The number of ports has been reduced from 84 to 83, by the substitution of one Port for Dholera with a bandar at Chil Khári for the two ports of Khun Bandar and Bávliari Bandar.

Investment of surplus balances.

144. Under the sanction conveyed in Government Resolution No. 3205 of the 2nd November 1885, the balances standing to the credit of the two funds, in excess of immediate requirements, have been invested in Government securities with the object of increasing the resources of the funds generally, and more particularly in view of the demand likely to arise in the near future from the admission of the establishments paid from Port Funds to the benefits of the Pension Code. The amounts already invested are Rs. 20,000 for the Northern and Rs. 55,000 for the Southern group.

Changes in system of adjusting charges for works executed by Public Works Department.

145. Another change introduced during the year under report is the treatment of works carried out from Port Funds by the Public Works Department, as contribution works, under which system their estimated cost, with a percentage addition for establishment and tools, is paid before they are commenced to the credit of the Executive Engineer concerned, instead of being adjusted afterwards by the Accountant General. This change was sanctioned by Government Resolution in the Public Works Department, No. 189A—215 of 1st May 1885, and the percentage rate for establishment, &c., which was at first taken at 15 per cent. on the estimated cost, was by Government Resolution, Public Works Department, No. 226A—268 of the 8th August 1885, reduced to 12 per cent. for Establishment and 1½ per cent. for Tools and Plant, the rates applicable to other Local Funds.

Light Houses.

146. With the exception noticed in the next paragraph, the light-houses, beacons, and buoys in charge of the Department were efficiently maintained during the year.

The Vengurla Rock Light.

147. In the heavy storms which prevailed in June 1885, the roofs of the quarters occupied by the establishment attached to the Vengurla Rocks Light-house were carried away, and five panes of the lantern were dashed in, rendering it necessary to suspend the exhibition of the light until they could be replaced. There was no possibility of getting the materials necessary for the repair of the lantern conveyed to the spot till the 1st September, when the weather having moderated sufficiently the British India Steam Navigation Company undertook to convey the package to Vengurla on condition that they should not be charged port dues. It was received there by Mr. Brendon, an officer of the Coast Guard Service who had been deputed to Vengurla for the purpose, and he soon after succeeded in effecting a landing on the rock, restoring the establishment, which had been withdrawn, and repairing the lantern. The light was re-exhibited from the 1st September, but the difficulty experienced in getting the necessary repairs carried out in the monsoon, is an indication of the necessity that the Department should have at its disposal a small sea-going steamer for use in emergencies of the kind, as well as for general work in connection with the management of the light-houses, beacons, and buoys along the coast of the Presidency.

148. The Vengurla Rocks Light-house in its present position will always be exposed to damage in heavy weather, and the position of the establishment, who are practically cut off from all communication with the shore during the greater part of the monsoon, is one of some peril and considerable hardship. Government have in their Resolution No. 239 C.W.—754 of the 6th May last approved a proposal made by the Executive Engineer, Ratnágiri, to remove the light to a larger and higher rock a short distance to the eastward of its present position, where it will be beyond reach of the waves. This change could not, however, for financial reasons, be made immediately, and in the meantime roofs of vaulted cement have been substituted for those of corrugated iron which were carried away, and a supply of extra storm panes has been provided under my orders, in case of further damage to the lantern.

849. The Vengurla Port Light, which is usually discontinued from the 11th June to the 31st August, was last season re-exhibited from the 15th August as an assistance to navigation in the absence of the Rock Light.

Bhagwadándi.

150. The substitution of an improved light for the ordinary ship's lantern in use at Bhugwadándi, referred to in paragraph

153 of last year's report, was carried out during the season, not however till after the close of the official year.

151. The improvement of the Dholera light was deferred pending a decision as to whether the present position of the wooden tower on which it is exhibited should be maintained. This question, after consulting the Marine Survey Department, has been decided in the affirmative and the improved light will be put up this year. Dholera.

152. For Devjagan it will be necessary to obtain a new light from England, those in stock not having a sufficient arc of illumination. Devjagam.

153. The question of the new light for Kumpta, referred to in paragraph 153 of last year's report, was not decided by Government until last month, when the recommendation that the new light should be similar to that in use at Anjanvel was approved and an indent was submitted for the necessary apparatus. Kumpta Light-house.

154. It is in contemplation to procure lights of a similar character but with some distinguishing feature for the ports of Jaighar and Harnai in the Ratnágiri District. Jaighar and Hárnai.

155. The following table shows the revenue collected during the year in contrast with the collections of the previous year :— COLLECTIONS.

Items.	1885-86.	1884-85.	Increase.	Decrease.
Northern Port Fund.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Port dues	23,889 15 5	22,660 4 6	1,229 10 11	....
Proceeds of goods washed ashore	66 15 2	30 14 0	36 1 2	....
Do. of useless articles, &c.	117 12 0	50 5 0	67 7 0	....
Fees, fines and forfeitures	....	7 11 0	....	7 11 0
Miscellaneous	414 3 7	....	414 3 7	....
Over-payment to Public Works Department on account of construction and repairs	214 1 9	....	214 1 9	....
Total, Northern Division ..	24,702 15 11	22,749 2 6	1,961 8 5	7 11 0
Southern Port Fund.				
Port dues	45,235 2 0	48,658 14 10	....	3,423 12 10
Proceeds of goods washed ashore	727 10 7	168 7 6	559 3 1	....
Do. of useless articles	20 6 10	50 7 5	....	30 0 7
Miscellaneous	496 4 0	2 13 0	493 7 0	....
Over-payment to Public Works Department on account of construction and repairs	82 9 7	....	82 9 7	....
Total, Southern Division ..	46,562 1 0	48,880 10 9	1,135 3 8	3,453 13 5
Grand Total ..	71,265 0 11	71,629 13 3	3,096 12 1	3,461 8 5
			Less Increase ..	3,096 12 1
			Net Decrease ..	364 12 4

156. The total collections during the year were Rs. 71,265-0-11 against Rs. 71,629-13-3 in the previous year. In the Northern Division, the increase of Rs. 1,229-10-11 in the amount of Port Dues collected occurs chiefly at Broach and is due to larger importations of rice from Karáchi and to greater activity in the wheat trade, which brought a larger number of vessels to that port. In the Southern Division there has been an appreciable increase in the port dues levied in almost every táluka, except in the following three, where the decrease, as shown below, is very heavy :—

	Decrease.
	Rs. a. p.
Uran	1,099 5 6
Kárwár	4,303 6 6
Honávar	628 8 10

The decrease at Uran is attributable to smaller shipments of salt to the Malabár Coast and Calcutta as well as to the Ratnágiri District, also to the diminished imports of firewood from Gujarát for the use of the distilleries. At Kárwár, there has been a further falling off of more than Rs. 4,000, due partly to the cause mentioned in paragraph 148 of last year's report, *viz.* that the British India Steam Navigation Company's steamers now rarely call there, but also to a general decline in the trade of the port. The value of the Imports and Exports, which in the previous year stood at Rs. 17,33,343 and Rs. 32,72,290 respectively, have during the year under report fallen to Rs. 5,26,285 and Rs. 13,45,733. The decrease in the Honávar Táluka is owing to the opening of the Railway to Gadag and the consequent diversion of traffic from the port of Kumpta. The credits of Rs. 214-1-9 in the Northern and of Rs. 82-9-7 in the Southern Division, are differences recovered from the Public Works Department on the reduction of the percentage charge for establishment on works executed by them from Port Funds, referred to above, paragraph 145. The other minor items of revenue shown in the statement are of a fluctuating nature and need no explanation.

EXPENDITURE.

157. The various items of expenditure incurred by this Department to the debit of the Port Funds during the year are contrasted below with the corresponding items in the previous year :—

Items.	1885-86.	1884-85.	Increase.	Decrease.
Northern Port Fund.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Collection and Management—				
Establishment	327 1 0	331 10 4	....	4 4
Contingencies	175 3 6	14 13 11	160 5 7	....
Contribution to Coast-Guard Establishment..	5,000 0 0	5,000 0 0	....	....
Vessels, Boats and Buoys—				
Establishment	560 10 4	525 0 0	35 10 4	....
Contingencies	37 13 3	173 2 6	....	135 5 3
Beacons and Light-houses—				
Establishment	3,224 5 0	3,281 10 3	....	57 5
Contingencies	2,722 5 8	2,230 5 0	492 0 8	....
Rewards	....	6 12 4	....	6 12 4
Carriage of Waifs	....	4 6 0	....	4 0
Miscellaneous	91 4 0	....	91 4 0	....
Construction and Repairs—				
By Public Works Agency	6,160 0 7	....	6,160 0 7	....
By Civil Agency	1302 2 2	234 8 0	67 10 2	....
Pension and Gratuity	56 8 11	....	156 8 11	....
Total, Northern Port Fund ..	18,757 6 5	11,802 4 4	7,163 8 3	208 6 2
Southern Port Fund.				
Collection and Management—				
Pay of Port Officer..	2,400 0 0	2,400 0 0	....	....
Do. of Establishment	1,583 8 5	1,605 2 8	....	21 10 3
Contribution to Coast-Guard Establishment..	5,000 0 0	5,000 0 0	....	....
Contingencies	589 8 7	187 12 6	401 12 1	....
Vessels, Boats and Buoys—				
Establishment	3,525 2 11	3,538 10 7	....	13 7 8
Contingencies	2,358 0 3	4,047 7 1	....	1,689 6 10
Beacons and Light-houses—				
Establishment	8,203 3 1	8,170 6 10	32 12 3	....
Provision to Establishment	729 15 10	1,181 9 5	....	451 9 7
Contingencies	6,596 2 4	3,539 4 0	3,056 14 4	....
Refunds	169 10 11	80 6 6	89 4 5	....
Removal of Waifs	80 0 11	30 3 0	49 13 11	....
Construction and Repairs—				
By Public Works Agency	5,556 0 7	....	5,556 0 7	....
By Civil Agency	591 13 2	47 15 6	543 13 8	....
Total, Southern Port Fund ..	37,383 3 0	29,828 14 1	9,730 7 3	2,176 2 4
Total, Northern and Southern ..	56,140 9 5	41,631 2 5	16,893 15 6	2,384 8 6
		Less Decrease ..	2,384 8 6	
		Net Increase ..	14,509 7 0	

158. Out of the net increase of Rs. 14,509-7-0, the items of Rs. 6,160-0-7 in the Northern and of Rs. 5,556-0-7 in the Southern Division—total Rs. 11,716-1-2—on account of construc-

tion and repairs by Public Works agency, are merely nominal, such expenditure having, as noticed above, paragraph 145, hitherto been adjusted by the Accountant General without appearing in the departmental accounts. Deducting these items, the net increase shown above, Rs. 14,509-7-0, is reduced to Rs. 2,793-5-10. The large increase of Rs. 3,056-14-4 in the Southern, and of Rs. 492-0-8 in the Northern, Division is due partly to the supply of extra stores to light-houses, particularly to those at Kárwár and Vengurla, with a view to increased efficiency, and partly to a major portion of the stores supplied to the Kárwár, Kumta and Vengurla Light Houses in 1884-85 having been paid for during the year under report. The decrease of Rs. 1,689-6-10 in the item of Contingencies under Vessels and Boats and of Rs. 451-9-7 under Beacons and Lights is explained by the fact that no buoys were purchased during the year and that the cost of provisions supplied to the Kárwár light-keepers amounted only to Rs. 427-12-10 against Rs. 853-1-4 in the previous year. The payment of Rs. 156-8-11 as gratuity on retirement to a tyndal of the Perim Light is the first charge of its kind incurred at the cost of Port Funds. The increase of Rs.401-12-1 in the item of Contingencies under Collection and Management, Southern Port Fund, is mainly attributable to the appearance in this year's accounts of audit fees, amounting to Rs. 172, for 1884-85 adjusted by the Accountant General after the report for the year had been sent in, and of a sum of Rs. 194-4-6 on account of the value of woollens supplied by the Superintendent of Stationery to the Port Officer, Karwár, from 1867-68 to 1884-85, also debited under orders from the Accountant General. The differences in the other items are small and call for no comment.

Construction and Repair by Public Works Department.

159. The expenditure incurred on account of construction and repairs of Port Fund Works by Public Works agency amounted to Rs. 6,160-0-7 in the Northern and Rs. 5,556-0-7 in the Southern group (*vide* preceding paragraph) against Rs. 8,450 and Rs. 6,994 in 1884-85. The work executed was limited under the orders of Government, in view of financial pressure, to current repairs to the various bandars, light-houses, beacons, &c., maintained at the cost of Port Funds. The only original work was the construction of a protection wall on the Vengurla Bandar at a cost of Rs. 294.

Balances.

160. The final statement of Receipts and Disbursements under the Port Funds not having been received before the submission of last year's report, the balances to the credit of the two funds shown in the statement subjoined to paragraph 151 of the report were only approximate and have been modified to the following extent:—

Northern Ports.	Rs. a. p.	Rs. a. p.	*Southern Ports.*	Rs. a. p.	Rs. a. p.
Approximate balance in last year's report. ...		31,997 0 0	Approximate balance in last year's report		82,752 0 0
Add—			*Less—*		
Port-dues wrongly credited to Jambusar Ferry Fund		52 15 0	Wharfage fees on lighting apparatus, Jaitápur	21 2 3	
		32,050 0 0	Contribution to the Accountant General's Establishment	126 0 0	
Less—			Value of forms ...	1 12 2	
Value of forms supplied	5 2 11		Value of Jaitápur Light-house stores.	1,316 3 2	
Water-supply in Chil Khári ...	5,836 0 0		Freight on stores...	3 6 10	
Contribution towards Establishment in the Accountant General's Office ...	68 0 0		Establishment charges of life-boat 'Shuttleworth' for January 1885.	15 0 0	
		5,909 0 0			1,484 0 0
Balance in round numbers on 1st April 1885		26,141 0 0	Balance in round numbers on 1st April 1885		81,268 0 0

161. The approximate balances on the 31st March 1886 (exclusive of any expenditure adjusted by the Accountant General) are shown below :—

	Northern Port Funds.	Southern Port Funds.
	Rs.	Rs.
Balance on 1st April 1885	26,141	81,268
Receipts in 1885-86	24,703	46,562
	50,844	1,27,830
Less—Expenditure incurred	18,757	37,383
	32,087	90,447
Less—Government securities purchased ...	19,659	54,052
Approximate balance on 31st March 1886 ...	12,428	36,395

Other Funds.

162. The following are particulars of other Excluded Local Funds in charge of this Department, which together with Port Funds make up the figures given under that head in the table subjoined to paragraph 26:—

Sundrai Bandar Establishment at Gogha.

Items.	1885-86.	1884-85.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Receipts from Bhávnagar State	420 0 0	420 0 0	...	...
Cost of Establishment ...	414 3 10	431 5 11	...	17 2 1

Tankária Dharam Taláv Fund.

Items.	1885-86.	1884-85.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Revenue	59 4 0	43 4 0	16 0 0	...
Expenditure	60 0 0	60 0 0	...	...

Cambay and Jambusar Ferry Funds.

Items.	1885-86.	1884-85.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Receipts	88 7 6	55 15 0	32 8 6	...
Expenditure	...	...	...	...

Horse Fund.

Items.	1885-86.			1884-86.			Decrease.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Revenue	3,812	6	8	8,543	9	9	4,731	3	1
Expenditure	6,088	7	8	6,423	4	7	334	12	11

The transactions of the funds are trifling and call for no remarks. The recoveries and disbursements on account of Horse Fund vary according to requirements.

NATIVE PASSENGER SHIPS' ACT.

Native Passenger Ships Act.

163. There were only 2 cases under the Native Passenger Ships' Act during the year under report, one in the Northern Division in which a tyndal was convicted and sentenced to a fine of Rs. 149 for carrying excess passengers; the other in the Southern Division in which Messrs. Jumabhai Lálji and Co., the owners, together with the Commander of the S. S. Celerity, were prosecuted before the Presidency Magistrate for carrying an excess of 247 passengers on the 24th November last, with the result that both were convicted and sentenced to fines of Rs. 350 and Rs. 125 respectively.

CONTRABAND OPIUM.

Opium smuggling detected.

164. There were 24 seizures of contraband opium, amounting to 3 maunds 37 sers and $16\frac{15}{16}$ tolás, on the Northern Frontier Preventive Line, against 21 seizures of opium amounting to 1 maund 37 sers and 79 tolás in the preceding year. 33 persons were prosecuted in connection with the seizures in 1885-86 against the same number in 1884-85 and convictions were obtained against 27 during the year under report as compared with 30 in the previous year. The total estimated value of confiscations amounted to Rs. 3,984-1-2 in 1885-86 against Rs. 1,936-6-2 in 1884-85. Of the 24 cases seized during the year one was detected on the Railway at Sábarmati Station, eleven on the Rájputána Railway, and twelve on the borders of Káthiáwár and other places.

CONCLUDING REMARKS.

Map.

165. The general map prefixed to the appendices is a reproduction of that inserted in last year's report.

Conduct of Establishment.

166. One kárkún and 28 peons have been dismissed during the year, the former having been convicted in a Court of law for an offence under the Criminal Code, and the latter for various departmental offences. The conduct of the establishment as a whole has been satisfactory. I am indebted to my Deputy, Mr. Acworth, for very valuable assistance in the administration of the department. Among the Assistants, Messrs. Cotgrave, Thom, Pogson, and Cowasji Cursetji Jamsetji have distinguished themselves by the interest they show in their work and their efficient management of their respective charges. The officers on the subordinate establishment whose services have been most prominently brought to my notice this year are: at Khárághoda, Mr. Pearson and Khán Sáheb Sheik Hussein Sheik Madar; at Surat, Mr. Inspector Dart and Junior Inspectors Nowroji Daji-

bhoy and Cursetji Sorábji and Mr. Nágurji Morárji, Sar-kárkún of Dholera; and in the Southern Division, Inspectors Brendon, Hawkins, and Hutchinson, Sar-kárkúns Rudarji Gandáhai, Ranchodji Kisanji, and Harichandra Gopálji, and Darogás Khaikusru Cowasji and Nasarwánji Edalji.

I have the honour to be,
Sir,
Your most obedient Servant,

A. C. TREVOR,
Collector of Salt Revenue.

COMMISSIONER'S REVIEW.

No. 4917 OF 1886.

Poona, 11*th September* 1886.

Submitted to Government in the Revenue Department.

General Administration.

2. Mr. A. C. Trevor, C.S., held the office of the Collector of Salt Revenue throughout the year 1885-86 except the last 25 days, being part of the three months' privilege leave granted to him by Government Resolution No. 1311, dated the 17th February 1886. Mr. H. A. Acworth, C.S., Deputy Collector of Salt Revenue, acted as Collector of Salt Revenue during Mr. Trevor's absence, and Mr. H. L. Wright, First Assistant Collector of Customs, Bombay, acted as Deputy Collector of Salt Revenue during the same period. Mr. Trevor's administration of the Department was thoroughly efficient and satisfactory.

Changes in Establishments.

3. In paragraphs 8 to 13 of the report the Collector has described the changes effected during the year in the establishments of the Department, resulting in a decrease of 487 hands and of Rs. 45,577 in cost.

Principal events of the year. Extraordinary demand for Barágra Salt.

4. In paragraph 15 of the report Mr. Trevor briefly alludes to the extraordinary demand for Barágra salt in the markets of the North-Western Provinces and the Panjáb, arising out of the failure of the salt crop at Sambhar. It appears from the report of the Commissioner of Northern India Salt Revenue, that the unusually heavy rain which fell in those parts in the beginning of September 1884 flooded the Sambhar Lake, causing serious damage to its retaining walls and the salt platforms, washing away quantities of salt in store, and leaving the contents of the Lake barely brackish. The months of April, May, and June of the year 1885, which are the months in which manufacturing operations are usually brisk, proved unfavourable to the production of salt, in consequence of unseasonable showers of rain. The result of all these untoward circumstances was that very little salt was produced from the Lake in 1884-85. On the other hand, the merchants, foreseeing a probable failure of the crop, began to make heavy purchases. Consequently the stock of salt available at the Lake at the close of the manufacturing season of 1885 was only 25 per cent. of the reserve usually left on hand at that period. On the 29th June 1885 the price of Sambhar salt was raised by Government from 2½ annas to 8 annas per maund, with a view to check sales and to prevent stocks run-

Extraordinary demand for Barágra Salt during the year.

ning out altogether. From this time, merchants in the North-Western Provinces, the Panjáb, Rajputána, and Central India began to make heavy indents on Kháraghoda for Barágra Salt, of which fortunately a large stock had been allowed to accumulate, much to the benefit of Government and the public as it prevented something like a salt famine in the Provinces concerned. The drain on Barágra Salt lasted fully for 12 months as will be seen from the following table :—

Months.	Barágra Salt exported to Central Provinces, Central India, Rajputána, North-Western Provinces and the Panjáb.		Total sales of Sambhar Salt.	
	1884-85.	1885-86.	1884-85.	1885-86.
	Mds.	Mds.	Mds.	Mds.
July	39,809	3,47,106	2,05,663	1,73,096
August	7,504	2,01,243	1,35,861	30,805
September	18,696	85,815	3,17,578	45,284
October	90,914	2,36,954	3,19,095	56,775
November	60,840	1,40,116	4,93,165	39,768
December	60,939	2,05,722	5,46,136	20,692
January	81,874	2,28,416	4,76,537	35,371
February	82,211	2,91,294	3,60,295	47,062
March	97,873	3,61,622	4,19,954	90,039
April	1,17,295	2,64,111	2,52,609	1,40,987
May	96,514	2,27,859	3,63,720	1,14,093
June	1,41,258	2,66,480	5,74,185	3,48,828
	8,95,727	28,56,738	44,64,798	11,42,800

5. The sales of *Sambhar* salt during the five years ending 1883-84 were as follows :—

	Mds.
1879-80	33,49,916
1880-81	30,64,188
1881-82	37,20,536
1882-83	36,21,659
1883-84	36,81,360

This gives an annual average of 34,87,532 maunds. This may be said to be the annual demand for Sambhar salt in places in which that salt is consumed. During the 12 months from July 1884 to June 1885, 44,64,798 maunds of Sambhar salt were issued. The excess of the issues in that year over the average demand was the result, as already remarked, of the fear with which traders were inspired of a possible failure of the next crop at the Lake. The issues in 1884-85 may therefore be said to have left a surplus of about 10,00,000 maunds in the hands of traders after satisfying the average demand for the year. The issues of Sambhar salt during the next 12 months,—July 1885 to June 1886—amounted to a little less than 11,50,000 maunds. This, together with the surplus left over from the previous year, made a stock of about 21½ lákhs of Sambhar salt available in the market, which, estimating the demand at 35 lákhs, left a deficiency of 14 lákhs to be supplied from other sources. This deficiency was more than fully met by increased exports of Barágra salt from Khárághoda, which during the 12 months from July 1885 to June 1886 amounted to 28,56,738 maunds, showing an increase of more than 19½ lákhs over similar exports in the previous year. The accumulation of a large stock of salt at Khárághoda was due solely to Mr. Pritchard's foresight and good administration which enabled the Bombay Salt Department to meet independently the emergency which arose from the failure of the salt crop at Sambhar.

6. The Collector has in paragraphs 17 and 18 of his report, described the results of the working of the fish-curing yards established experimentally on the coast of the Bombay Presidency in pursuance of the orders of Government. The experiments have as yet been incomplete and are to be continued during the current year.

Salt-manufacturing industry.

7. The number of salt works open during the year in the Presidency proper was 413 as compared with 411 in the previous year. Three new works were opened—one in Bassein and two in Trombay Táluka—and manufacture was discontinued at one salt work in Sanikatta. Improvements, additions, and extensions to several salt works in the neighbourhood of Bombay were made by their owners with a view to making them more productive.

Manufacture and removal of salt.

8. In the following statement the quantities of salt available and removed for consumption during the year are contrasted with those of the previous year :—

		Stock on hand at the commencement of the year.	Brought to account during the year.	Removed during the year.	Loss and Wastage.	Stock on hand at the close of the year.
		Mds.	Mds.	Mds.	Mds.	Mds.
1884-85 ...	The Presidency... ...	22,63,925	82,12,937	69,61,567	8,91,078	26,24,217
	Portuguese Territory ...	2,64,904	2,86,949	3,50,491	37,796	1,63,565
	Total ...	25,28,829	84,99,886	73,12,058	9,28,874	27,87,782
1885-86 ...	The Presidency... ...	26,24,217	86,64,526	89,20,002	8,68,322	15,00,419
	Portuguese Territory ...	1,63,565	4,48,566	3,52,014	53,915	2,06,202
	Total ...	27,87,782	91,13,092	92,72,016	9,22,237	17,06,621
	Increase ...	2,58,953	6,13,206	19,59,958	...	...
	Decrease ...	...	...	...	6,637	10,81,161

9. The year under review opened with a balance of 27,87,782 Indian maunds of salt in hand ; of this, 21,46,842 maunds were Barágra or salt manufactured on the Runn of Cutch and 6,40,940 maunds were sea salt. The produce of the year was 91,13,092 maunds, to which the Runn salt works contributed 19,38,685 maunds or 21 per cent., the Bulsár salt works 3,67,283 maunds or 4 per cent., the Konkan works 61,17,112 maunds or 67 per cent., the works in Portuguese territory 4,48,566 maunds or 5 per cent., and the Shiroda and Sanikatta works 2,41,446 maunds or about 3 per cent. The sales during the year reached 92,72,016 maunds and the loss and wastage written off the accounts amounted to 9,22,237 maunds. The balance on hand at the close of the year was 17,06,621 maunds.

10. The percentage of loss and wastage on total stock for the year under review was 7·74 as compared with 8·42 for the previous year. In paragraph 40 of his report the Collector has stated the causes which led to a comparatively large amount of salt being written off as loss and wastage at the Runn works and at Bulsár and Daman during the year.

Quantity of salt dealt with by the Department.

11. Details of the quantity of salt issued from the works and of foreign salt imported by sea and land on payment of duty at the places of import during the year 1885-86 are shown in the following table in which similar particulars for the previous year are also exhibited :—

Items.	1884-85.	1885-86.	Increase or Decrease.
	Mds.	Mds.	Mds.
Imported salt which paid full duty ...	2,921	5,721	+2,800
Locally manufactured salt which paid full duty	67,25,400	86,42,015	+19,16,615
Locally manufactured salt issued to the Native States of Travancore and Cochin on payment of duty at nominal rate of three pies per maund	4,40,716	4,80,000	+39,284
Locally manufactured salt issued free of duty to Native States in the Bombay Presidency	6,531	10,841	+4,310
Locally manufactured salt issued free of duty in lieu of like quantity lost at sea	489	442	—47
Locally manufactured salt issued free of duty for fish-curing yards in British territory	100	2,145	+2,045
Locally manufactured salt issued to Portuguese Government	1,38,822	1,36,573	—2,249
Total ...	73,14,979	92,77,737	+19,62,758

12. The total quantity of salt which passed into consumption during the year 1885-86 amounted to 92,77,737 maunds, showing an increase of 19,62,758 maunds as compared with the issues in the previous year. The greater portion of the increase is due to the extraordinary demand for Barágra salt in Central India and Rájputána, the Panjáb and the North-Western Provinces and Oudh, arising from the failure at Sámbhar to which allusion has already been made.

Distribution of salt.

13. Statistics showing the distribution of Barágra salt are given in paragraphs 44 to 57 and those relating to the distribution of sea salt in paragraphs 58 to 76 of the report, and are extracted in the following table :—

Items.	1884-85.			1885-86.		
	Barágra Salt.	Sea Salt and imported Salt.	Total.	Barágra Salt.	Sea Salt and imported Salt.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Exported to places beyond the Frontier of the Bombay Presidency—						
To Calcutta	..	4,07,286	4,07,286	..	6,05,739	6,05,739
„ British Malabar	..	8,89,226	8,89,226	..	9,35,066	9,35,066
„ Foreign do.	..	4,40,716	4,40,716	..	4,80,000	4,80,000
„ Mysore	..	32,168	32,168	..	39,925	39,925
„ Nizam's Territory	..	8,94,740	8,94,740	..	8,03,088	8,03,088
„ North-Western Provinces, Panjáb and Oudh.	24,030	..	24,030	13,77,720	..	13,77,720
„ Central Provinces	4,58,916	11,16,065	15,74,981	4,52,445	11,75,879	16,28,324
„ Central India	35,076	11,978	47,054	1,39,212	13,634	1,52,846
„ Rájputána..	3,22,222	..	3,22,222	4,84,122	..	4,84,122
„ Bengal	14,061	..	14,061	285	..	285
Total ..	8,54,305	37,92,179	46,46,484	24,53,784	40,53,331	65,07,115
Issued for consumption in Portuguese India ..	..	1,46,413	1,46,413	..	1,42,892	1,42,892
Consumed in the Bombay Presidency	4,89,651	20,32,431	25,22,082	5,07,501	21,20,229	26,27,730
Grand Total ..	13,43,956	59,71,023	73,14,979	29,61,285	63,16,452	92,77,737

14. The exports to Nizám's territory and Bengal and the issues for consumption in Portuguese India are the only items

which show a decrease amounting respectively to 91,652, 13,776, and 3,521 maunds. As remarked by the Collector of Salt Revenue there has never been a regular demand for Barágra salt from Bengal. The Nizám's territory is not wholly dependant for its salt supply on the Bombay Presidency, and the decrease in the export of Bombay salt to that State may perhaps be due to larger supplies of Madras salt.

15. The trade with all other places beyond the frontier of the Bombay Presidency shows an improvement, the increase in the exports to the North-Western Provinces, Panjáb and Oudh being considerable. The increase in exports to Central India is 224·8 per cent., Rájputána 50·2 per cent, Calcutta 48·7 per cent., and Mysore 24·1 per cent. The improvement in the trade with each of the other places is less than 10 per cent.

Consumption of licit salt in the Bombay Presidency.

16. The quantity of salt removed for consumption within the Presidency during the year under review, shows an increase of 105,648 maunds, being at the rate of 4·2 per cent. as compared with the removals during 1884-85 ; the average rate of consumption of licit salt per head of population was 10·82 lbs., the rate for Gujarát alone being 10·24 lbs., as compared with 11·18 lbs. the rate for the rest of the Presidency exclusive of Sind.

Wholesale prices of salt.

17. In paragraphs 30 and 35 of the report the maxima, minima, and average wholesale prices of salt at certain groups of salt works are given, and in paragraphs 83 and 84 the average wholesale prices of salt in each district have been stated. These statistics show that the prices charged were somewhat lower than in the preceding year and that the market rates fluctuated but little except in one or two inland districts during the monsoon months.

Supply of salt for the Ratnágiri and Kánara districts.

18. In paragraph 31 of the report the Collector has answered the question put in paragraph 9 of the Resolution of Government on the report for the previous year, whether the fact that "the average price at the Shiroda and Sanikatta works is more than double that at the northern and middle works," is not suggestive of the inference that "the supply of salt in Ratnágiri and Kánara has been unduly curtailed through the closing of salt works for administrative convenience." The prices had fallen by about one anna at both these works during the year under review, but they were still considerably higher than those ruling at works round Bombay. The Collector and the Deputy Collector of Salt Revenue, Southern Division, are of opinion that the high prices ruling at Shiroda and Sanikatta are more the result of the Portuguese Treaty, and of preference on the part of the consumers to the locally manufactured salt, than of any undue curtailment of supply. The arrangements made under the Treaty cut off the supply of smuggled salt from Goa works which formerly tended to keep down the prices offered at neighbouring British works. The high rate of 6 annas per maund which was secured to the Goanese proprietors of salt works in Portuguese territory by the British Delegate's agreement, which followed immediately after the suppression of a number of small salt works in British territory on the coast between Ratnágiri and Honávar, stimulated the prices charged by the proprietors of the remaining British salt works at Shiroda and Sanikatta ; and the enhanced prices have been kept up until now, notwithstanding the fact that North Konkan salt can be laid down all along the southern coast and sold at a considerably lower rate. Probably the preference of the consumers for salt made at Shiroda and Sanikatta, as remarked by Mr. Trevor, has helped to keep up the price of that salt. There is, however, no reason to apprehend that the supply of salt in districts formerly fed by salt works in Ratnágiri and Kánara

has in any way been curtailed since the suppression of the smaller works in 1878-79. The following statement shows the opposite results :—

	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Sales at British Salt Works in the Ratnágiri and Kánara Districts	2,63,306	2,33,046	2,90,524	2,49,322	2,15,210	1,66,852	1,84,641	2,29,266	2,00,232	2,29,281
Home-excised salt imported into Ratnágiri and Kánara Districts	3,68,453	4,37,976	5,05,952	4,15,738	4,51,616	5,22,516	5,74,754	6,02,662	5,43,607	5,84,667
Foreign salt imported into Ratnágiri and Kánara—										
(a) By sea	33,121	22,449	43,554	35,563	20	..	..	1	1	..
(b) By land across the Goa and Rájpuri Frontier	1,28,302	96,467	95,328	55,906	6	..	..	1	..	..
Sales on payment of full duty at works in Goa	..	..	..	14,699	1,41,217	2,63,869	2,70,657	2,59,133	1,79,357	1,79,716
Total ..	7,93,682	7,89,938	9,35,858	7,71,228	8,08,069	9,53,237	10,30,052	10,91,063	9,23,197	9,93,664
Deduct— Quantities of Goa salt included in the sales at Goa shown above, which were imported by sea at ports on the coast and included in the quantities shown above as imports and exports from Goa to ports in Madras Presidency	..	..	..	573	48,368	1,52,032	1,77,608	1,61,298	95,328	90,268
Net ..	7,93,682	7,89,938	9,35,858	7,70,655	7,59,701	8,01,205	8,52,444	9,29,765	8,27,869	9,03,396

19. The statistics given above show that the quantity of salt placed in the markets of the Ratnágiri, Kánara, Belgaum, and Dhárwár districts, and of the Southern Marátha Country, in each of the years since 1881-82 was larger than in any of the previous five years, except 1878-79, in which the whole of the stocks lying at the works ordered to be suppressed were thrown on the market at once. The decrease in the supply of locally manufactured salt has been more than made up by increased importations from other sources.

Gross receipts.

20. The gross receipts from all sources during the year 1885-86 amounted to Rs. 2,01,84,961 as compared with Rs. 1,57,90,332 in 1884-85, showing an increase of Rs. 43,94,629. Towards this increase the salt revenue contributed Rs. 41,75,939, being the result of increased sales at the works, and the Abkári receipts Rs. 2,26,664, chiefly on account of the strike among Bombay Bhandáris and the non-production of toddy spirit which necessitated larger importations of mowra spirit from the distilleries at Uran under the control of the Collector of Salt Revenue. The Land Customs receipts show a slight increase of Rs. 39, while the Sea Customs and Local Funds receipts during the year were less than those in the previous year by Rs. 2,966 and Rs. 5,047 respectively.

Expenditure of the department.

21. The total expenditure of the Department amounted to Rs. 19,57,324. But in this amount are included Rs. 4,11,422 on account of salt purchased by Government at the Runn salt works, and Rs. 4,27,228 on account of establishment and other charges connected with arrangements made under the Anglo-Portuguese Treaty. Excluding these, the expenditure of the Department amounted to Rs. 9,18,674, being 5·68 per cent. on the gross collections less the receipts from Portugese salt works and recoveries on account of the cost price of salt sold at the salt works on the Runn. Last year's percentage of working charges over gross receipts similarly calculated was 7·09.

Percentage of charges over receipts.

22. Full details of the receipts and expenditure connected with the different branches of the Department and explanations of the causes of increases and decreases in the several items, as compared with the previous year, are given in paragraphs 24 to 26, 76, 85 to 101, 116 to 122, 126, 138 to 141, 155 to 159, and 162 of the report.

23. Paragraphs 102 to 104, 123 and 124, 163 and 164, treat of the action taken by the Department under the penal clauses of

the Salt, Customs, Opium, and Native Passenger Ships Acts. Attention is specially invited to the Collector's remarks in paragraph 104 of the report. The undersigned joins with Mr. Trevor in recommending that the attention of District Magistrates may be drawn to the subject of the inadequacy of the punishments inflicted by some of the Magistrates in the Southern Division in salt-smuggling cases.

Smuggling in Gujaráti ports.

24. In paragraph 112, Mr. Trevor alludes to the scheme for the reorganization of Customs arrangements and Establishments proposed by the Assistant Collector Mr. Cotgrave, and recommended with some modifications by the Collector, which the Acting Commissioner, after full consideration, felt disinclined to entertain. The scheme involved the transfer of the principal custom-houses, with their establishments, from the towns of Broach, Surat, and Bulsár where they have existed for many years and which are the centres of trade, to small villages at the mouths of the rivers Narbada, Tápti, and Orunga, with a view to connect the custom-houses in a direct line with a chain of posts to be laid along the coast line from Daman to the head of the Gulf of Cambay. The scheme was drawn up with a view, as remarked by Mr. Trevor, to put down "the practices of wrecking and cargo-pilfering"—that is, to protect the interests of merchants, and not the revenue, which is insignificant under the present tariff. From enquiry, the Acting Commissioner found that no trader had ever complained of the prevalence of the alleged practices. On the contrary, Mr. Moore discovered on the records opinions to the effect that such practices, if they at all existed formerly, were fast declining (*vide* also Mr. Trevor's remarks in paragraph 122 of the Salt Administration Report for 1884-85). Even Mr. Cotgrave, in proposing the scheme, observed that "wholesale robberies by tindals and crews of vessels passing up and down the coast, with the assistance of their friends ashore, have been suppressed since the strengthening of the coast guard establishment in 1874," but that "though the Inspectors have and are still working diligently and well, *a deal of petty pilfering remains* which they are unable to cope with unless aided by the shore establishment." The Acting Commissioner therefore declined to entertain the scheme because it involved (1) the removal of several custom-houses from the places where they have existed for years to other places not being centres of trade; (2) large expenditure eventually, in building substantial custom-houses, quays, quarters for establishments, &c., at the new places; and (3) inconvenience to traders and ship agents who have been established for years at the present seats of the custom-houses, and all this without adequate necessity and in the absence of any complaint on the part of merchants of the evils which the scheme was designed to remedy. The Collector of Salt Revenue has been requested to submit modified proposals for utilizing the establishments connected with the natural salt deposits as coast patrols and for re-defining the limits of ports.

Operations on the Northern Frontier Preventive Line.

25. An account was given in paragraphs 19 to 23 of the review by the undersigned of the report for 1884-85, of the progress made in that year in the re-arrangement of the Northern Frontier Preventive Line, and of the works carried out and left unfinished at the end of that year. No works involving expenditure were carried out during the year 1885-86 for want of funds. In the latter part of that year the Government of India sanctioned an allotment of Rs. 67,000 for expenditure during the year 1886-87. In view of this sanction active preparations were made during last cold season for the final allocation of the northern section of the line and chauki sites and for the acquisition of the required land in order to be ready to commence building operations on the 1st April 1886. Mr. Moore himself travelled along the whole length

of the line during November, December, January and February last in company with Colonel LaTouche with a view to settle its direction and the position of chaukis.

Conduct of Establishment.

26. In addition to the officers of whom Mr. Trevor speaks in commendatory terms in the last paragraph of the report, the Deputy Collector of Salt, Opium, and Abkári, Northern Division, has made special mention of Messrs. Judge, Butler, Lake, McLaughlin, and Thatcher, Inspectors on the Northern Frontier Preventive Line. Mr. Thom deserves credit for his management at Khárághoda, and Colonel LaTouche and Mr. Bulkley have been active on the Northern Frontier Preventive Line.

J. G. MOORE,
Acting Commissioner of Customs,
Salt, Opium, and Abkári.

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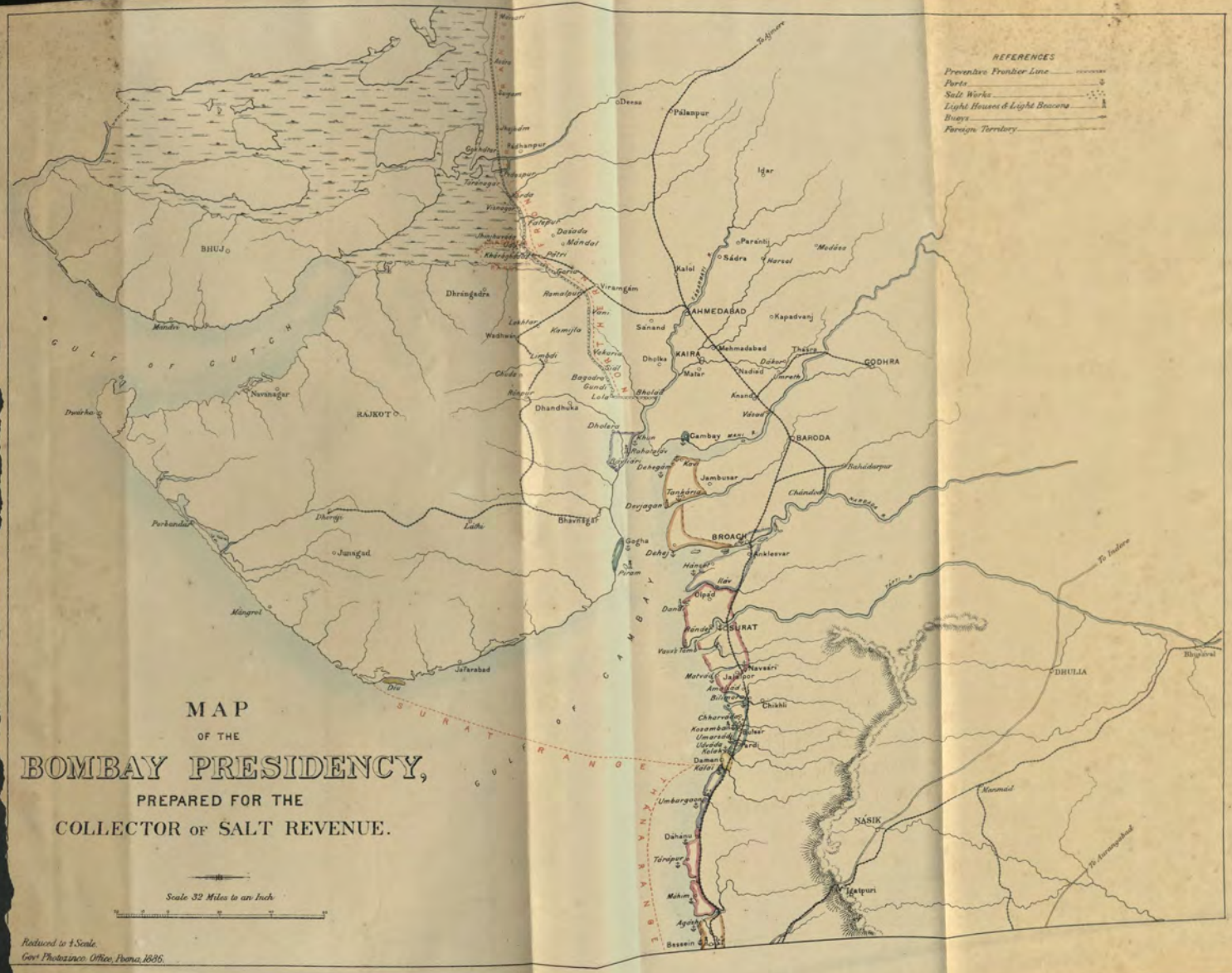

NORTHERN PORTION.

MAP
OF THE
BOMBAY PRESIDENCY,
PREPARED FOR THE
COLLECTOR OF SALT REVENUE.

Scale 32 Miles to an Inch

REFERENCES

Preventive Frontier Line
Ports
Salt Works
Light Houses & Light Beacons
Buoys
Foreign Territory

Reduced to ¼ Scale
Govt. Photozincog. Office, Poona, 1886.

STATEMENT No. I., showing the sanctioned Strength of Establishment of the Salt Department according to Grades for the year 1885-86.

	Rs. 1,800.	Rs. 1,250.	Rs. 1,000.	Rs. 800.	Rs. 600.	Rs. 500.	Rs. 450.	Rs. 400.	Rs. 350.	Rs. 300.	Rs. 275.	Rs. 250.	Rs. 200.	Rs. 175.	Rs. 150.	Rs. 125.	Rs. 100.	Rs. 76 to Rs. 99.	Rs. 51 to Rs. 75.	Rs. 26 to Rs. 50.	Rs. 11 to Rs. 25.	Rs. 10 & below.	Total.	REMARKS.
Collector	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	The present Collector draws Rs. 2,325 per mensem.
Deputy Collector	..	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	
Assistant Collectors	..	..	..	3	2	1	3	..	2	2	..	..	..	..	..	..	..	..	..	..	..	..	13	
Coast Guard Inspectors	..	..	..	..	..	..	..	..	..	..	..	1	2	2	2	1	2	..	7	..	..	..	17	
Supervisor and Assistant Supervisor of Distilleries	..	..	..	..	..	..	1	..	..	..	1	..	..	..	..	..	..	..	..	..	..	—	2	
Superintendent of Salt	..	..	..	..	..	..	..	..	..	1	..	..	1	..	1	1	2	..	..	..	..	..	6	
Sar-Karkuns and Special Officers	..	..	..	..	..	..	..	..	..	..	..	2	3	1	4	3	4	3	10	4	..	.	34	
Darogas and Preventive Officers	..	..	..	..	..	..	..	..	..	..	..	..	..	2	2	3	7	1	3	..	..	..	18	
Inspectors	..	..	..	..	..	..	..	2	..	2	..	..	2	..	3	1	4	..	3	4	1	..	22	
English Writers	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	2	1	1	37	36	..	78	
Karkuns	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	4	217	423	..	645	
Resaldars	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	2	..	..	3	Total for 1884-85. 6,090
Mounted Force	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	110	..	..	110	Do. for 1885-86 5,603
Petty Officers	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	357	11	370	
Sepoys	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3,785	3,785	Net decrease .. 487
Khalasis, watermen and menials	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3	91	403	497	Vide remarks below.
Total	1	1	1	3	2	1	4	2	2	5	1	3	8	5	13	9	23	5	28	379	908	4,199	5,603	

Explanation of Increases and Decreases as compared with the past year :—

-635 Net reduction of men in the reorganization of the establishment in the Goa Range, Government Resolution, Revenue Department, No. 7702 of 24th September 1885, and Government Resolution, Revenue Department, No. 878 of 29th October 1885.

2 Water-establishment at Dholera withdrawn and new grant of Rs. 240 per annum sanctioned in Government Resolution No. 1614 of 3rd June 1885, substituted.

-637

6 Establishment sanctioned for Bhandup distillery, Government Resolution, Revenue Department, No. 3949 of 16th May 1885.

144 Shillotri establishment sanctioned in Government Resolution, Revenue Department, Nos. 5241 of 26th June 1885, 6694 of 18th August 1885, 10279 of 22nd December, and 3066 of 21st April 1886.

-150

487 Net decrease.

GOA RANGE.

Plus.	Minus.		
..	1	Inspector	Rs. 150
..	1	Do.	„ 100
..	1	Do.	„ 51 to 75
1	..	English writers	„ 100
3	..	Do.	„ 26 to 50
1	..	Do.	„ 11 to 25
..	8	Karkuns	„ 26 to 50
..	18	Do.	„ 11 to 25
..	110	Petty officers	„ 11 to 25
..	501	Sepoys	„ 10 and below.
5	640		
	5		
	635		

DHOLERA.

1	Khalasis, watermen and menials	Rs. 51 to 75
1		„ 11 to 25
637	*Total decrease.*	

Increase.

1	Inspector	Rs. 100	(For Bhandup distillery).
2	Karkuns	„ 26 to 50	(Shilotri establishment).
3	Do.	„ 11 to 25	(Do. do.
3	Petty officers	„ 11 to 25	Shilotri .. 2; Bhandup .. 1
141	Sepoys	„ 10 and below	Shilotri .. 137; Bhandup .. 4
150			
150			
487	*Net Decrease.*		

A. C. TREVOR,
Collector of Salt Revenue.

STATEMENT No. 11., showing the Constitution and Operations

Number and Names of Divisions.	Number of Tálukas.	Names of Tálukas.	Names of Collectorates and Districts.	Strength of Sanc: Collector.	Deputy Collector.	Assistant Collectors.	Coast Guard Inspectors.	Sar-Kárkuns, Daroghas, Inspectors, Supervisors, Depôt Superintendents.
1. Northern Division.	1	Unvarpur and Suigám Frontier ...	Mahi Kantha and Palanpur					...
	2	Pátri and Rann Frontier	Káthiáwár			1		15
	3	Dhandhuka Táluka and Frontier ...	Ahmedabad					...
	4	Khárághoda and minor Depôts ...	Ahmedabad, Broach, Surat			1		8
	5	Dholera	Ahmedabad... ...					1
	6	Gogha						1
	7	Cambay	Kaira		1		7	1
	8	Jambusar, including Vágra	Broach					1
	9	Broach				1		1
	10	Surat, including Maroli and Olpád ...	Surat					1
	11	Chorási						...
	12	Bulsár, including Párnera						4
	13	Daman	Portuguese Territory ...					1
	14	Diu						...
2. Southern Division.	15	Umbargaon	Thána					1
	16	Tárápur						1
	17	Bassein				1		3
	18	Ghodbandar						3
	19	Trombay				1		6
	20	Mátunga	Bombay	1				2
	21	Panvel	Thána					2
	22	Uran	Kolába					6
	23	Karanja						3
	24	Sánksi				2		2
	25	Alibág						1
	26	Rájpuri (Mádád)						...
	27	Suvarndrug	Ratnágiri					1
	28	Anjanvel						1
	29	Ratnágiri			1		10	1
	30	Viziadurg						1
	31	Malván				1		1
	32	Vengurla						1
	33	Shiroda						1
	34	Vádi						2
	35	Kárwár	North Kánara ...					...
	36	Ankola						1
	37	Honávar				1		2
	38	Bombay	Bombay					1
	39	Goa				3		...
	40	Bárdez	Portuguese Territory ...					2
	41	Salsette				1		2
2	41	Total ...	.....	1	2	13	17	82

TIONED ESTABLISHMENT.					SALT.		
English Writers.	Karkuns.	Mounted Force.	Amaldárs, Sepoys, Khalásis, and other menials.	Total.	No. of Sazas.	No. of Salt Works.	Quantity produced.
							Mds. s. t.
...	...	...	...		...	...	.....
3	27	113	1,013	A.	...	...	.....
...	...	...	...		...	...	.....
14	17	...	247	B.	2	2	19,38,685 13 0
1	5	...	15		...	...	.....
1	1	...	7		...	...	.....
...	...	...	14		...	...	.....
1	1	...	43		...	...	.....
1	4	...	17		...	...	.....
2	4	...	138		...	...	.....
...	12	...	...		...	...	.....
1	22	...	119	C.	2	2	367,283 0 0
1	9	...	42		...	...	1 25 0
...	...	...	...		...	...	.....
1	11	...	42		1	1	10,622 0 0
1	8	...	36		...	...	.....
1	33	...	258		4	19	737,514 17 0
1	51	...	313		6	37	748,625 11 0
4	48	...	300	D.	4	19	625,844 0 0
1	33	...	153	5,603	6	23	651,075 30 0
1	35	...	165		6	19	476,103 17 0
6	65	...	365	E.	10	79	1,557,692 14 40
1	29	...	153		4	24	625,105 30 0
1	36	...	182		5	33	684,529 25 40
2	9	...	47	E.	...	...	.....
...	2	...	4		...	...	.....
1	9	...	25		...	...	.....
1	7	...	24		...	...	.....
2	10	...	56	E.	...	...	.....
1	8	...	32		...	...	.....
1	6	...	24		...	...	.....
1	7	...	22		...	...	.....
...	15	...	83		1	20	47,762 10 0
...	...	...	...		...	...	.....
3	9	...	41	E.	...	...	.....
6	10	...	94		1	135	193,683 13 40
2	13	...	46		...	...	.....
5	6	...	27	F.	...	...	.....
8	24	...	142		4	58	191,743 38 0
1	33	...	196	E.	6	81	189,261 36 20
1	26	...	167		5	110	67,558 20 0
78	645	113	4,652	5,603	67	662	9,113,092 20 60

Salt—*continued.*		Sea Customs.			
				Value of Trade.	
Quantity sold.	Quantity imported by Sea and Land.	Number of Ports.	Number of Light Houses.	Imports.	Exports.
Mds. s. t.	Mds. s. t.			Rs. a. p.	Rs. a. p.
.....	.....	...	...	.....	.....
.....	.....	...	...	.....	.....
.....	.....	...	...	.....	.....
2,961,285 20 0	.....	...	...	.....	.....
.....	.....	1	1	10,52,114 0 0	6,48,897 0 0
.....	13 30 0	1	1	2,69,336 0 0	2,68,777 0 0
.....	.....	1	1	.....	.....
.....	.....	3	1	3,09,288 0 0	4,34,152 0 0
.....	.....	1	...	24,51,882 0 0	17,37,706 0 0
.....	.....	4	1	18,20,197 0 0	15,10,889 0 0
.....	.....	...	...	.....	.....
296,164 0 0	.....	4	1	3,37,735 0 0	8,24,920 0 0
46,324 1 0	.....	...	...	.....	.....
.....	.....	...	...	.....	.....
6,868 4 0	.....	4	...	61,353 0 0	2,13,902 0 0
.....	.....	7	...	2,44,771 0 0	4,84,343 0 0
683,429 0 0	.....	3	...	3,61,487 0 0	6,57,127 0 0
704,704 30 0	.....	5	...	5,04,443 0 0	10,66,568 0 0
580,792 0 0	.....	6	...	23,98,427 0 0	34,51,031 0 0
569,676 0 0	.....	...	...	.....	3,78,504 0 0
420,074 4 0	.....	4	...	5,86,601 0 0	17,63,451 0 0
1,373,587 32 0	.....	3	...	5,78,588 0 0	74,37,054 0 0
574,321 0 0	.....	...	...	98,714 0 0	19,50,274 0 0
519,204 4 0	.....	2	...	4,95,554 0 0	9,43,556 0 0
.....	.....	5	...	7,47,038 0 0	9,00,529 0 0
.....	.....	1	...	.....	.....
.....	.....	3	...	8,69,067 0 0	5,60,775 0 0
.....	.....	2	1	39,07,849 0 0	51,28,457 0 0
.....	.....	3	1	12,18,814 0 0	5,82,284 0 0
.....	.....	2	1	13,50,578 0 0	17,63,693 0 0
.....	.....	3	2	5,84,453 0 0	4,19,966 0 0
49,545 20 0	.....	3	2	31,55,573 0 0	30,38,730 0 0
.....	.....	...	...	48,715 0 0	36,941 0 0
.....	.....	...	...	.....	.....
180,350 16 40	.....	3	2	5,26,285 0 0	13,45,733 0 0
.....	.....	4	...	1,28,876 0 0	2,93,990 0 0
.....	0 1 0	5	1	33,16,344 0 0	62,50,800 0 0
.....	5,707 16 44	...	...	.....	.....
92,660 25 0	.....	...	...	.....	.....
164,421 17 0	.....	...	...	.....	.....
48,607 23 0	.....	...	...	.....	.....
9,272,015 36 40	5,721 7 44	83	16	2,74,24,082 0 0	4,40,93,049 0 0

Land Customs. Value of Trade.	Number of Cases adjudicated.			Distilleries.	
Imports.	Under Salt Acts.	Under the Sea Customs Acts.	Under Opium Act.	No. of Stills.	Gallons excised.
Rs. a. p.					Rs. a.
.....				.....	.....
.....	70	.....	24	.....	.....
.....				.....	.....
.....	1	.....	...	.....	.....
.....	9	9	...	.....	.....
.....	.....	3	...	.....	.....
.....	49	.....	...	.....	.....
.....	20	2	...	.....	.....
.....	.....	2	...	.....	.....
.....	5	4	...	.....	.....
.....	.....	.....	...	.....	.....
.....	4	24	...	.....	.....
.....	1	.....	...	.....	.....
.....	.....	.....	...	.....	.....
.....	2	.....	...	.....	.....
.....	6	4	...	.....	.....
.....	18	4	...	.....	.....
.....	7	15	...	.....	.....
.....	36	22	...	1	382 4
.....	8	.....	...	.....	.....
.....	25	31	...	.....	.....
.....	4	3	...	48	10,63,173 7
.....	9	11	...	.....	.....
.....	12	2	...	.....	.....
.....	17	9	...	.....	.....
.....	.....	.....	...	.....	.....
.....	.....	1	...	.....	.....
.....	3	5	...	.....	.....
.....	1	4	...	.....	.....
.....	.....	2	...	.....	.....
.....	6	4	...	.....	.....
.....	7	11	...	.....	.....
.....	5	.....	...	.....	.....
.....	.....	.....	...	.....	.....
59 0 0	8	5	...	.....	.....
.....	6	1	...	.....	.....
.....	16	7	...	.....	.....
.....	Jath State 3	.....	...	.....	.....
.....	...	.....	...	.....	.....
.....	13	.....	...	.....	.....
.....	.....	.....	...	.....	.....
59 0 0	371	185	24	49	10,64,256 3

Imperial and Provincial.																							
Salt.			Customs.			Abkári.						Total Imperial and Provincial.		
						Still-head Duty.			Total.					
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
.....			.....			.....			.....			.....		
.....			.....			.....			.....			.....		
3,239	0	3	.....			.....			.....			3,239	0	3
68,92,146	4	0	.....			.....			.....			68,92,146	4	0
7	9	6	131	2	5	.....			.....			138	11	11
29	3	11	91	6	3	.....			.....			120	10	2
.....			71	0	2	.....			.....			71	0	2
41	1	1	68	13	10	.....			.....			109	14	11
72	12	2	579	6	1	.....			.....			652	2	3
49	0	4	11,036	10	8	.....			.....			11,085	11	0
.....			.....			.....			.....			.....		
6,05,892	7	2	1,767	14	2	.....			.....			6,07,660	5	4
79,447	13	8	.....			.....			.....			79,447	13	8
5	10	6	.....			.....			.....			5	10	6
13,752	6	3	24	8	11	.....			.....			13,776	15	2
94	14	3	285	11	0	.....			.....			380	9	3
13,83,305	12	6	463	7	3	.....			.....			13,83,769	3	9
13,88,673	1	10	409	12	5	.....			.....			13,89,082	14	3
11,63,649	11	1	2,480	13	6	1,875	15	4	1,875	15	4	11,68,006	7	11
9,83,923	13	8	.....			.....			.....			9,83,923	13	8
8,45,852	5	10	642	11	9	.....			.....			8,46,495	1	7
27,30,384	6	2	124	11	6	16,67,817	10	3	16,67,817	10	3	43,98,326	11	11
4,55,775	4	4	124	1	9	.....			.....			4,55,899	6	1
9,73,411	8	8	110	10	0	.....			.....			9,73,522	2	8
32	6	10	352	0	10	.....			.....			384	7	8
.....			.....			.....			.....			.....		
3	14	0	240	6	3	.....			.....			244	4	3
27	15	8	587	9	11	.....			.....			615	9	7
24	0	6	1,070	3	6	.....			.....			1,094	4	0
94	8	0	591	3	5	.....			.....			685	11	5
15	4	1	412	11	4	.....			.....			427	15	5
436	3	8	275	7	8	.....			.....			711	11	4
1,08,655	1	3	24	13	6	.....			.....			1,08,679	14	9
.....			.....			.....			.....			.....		
15	5	1	243	4	5	.....			.....			258	9	6
3,60,789	3	10	216	12	7	.....			.....			3,61,006	0	5
26	3	11	402	7	0	.....			.....			428	10	11
22,454	10	7	16	0	0	.....			.....			22,470	10	7
.....			.....			.....			.....					
4,04,447	6	9	.....			.....			.....			4,04,447	6	9
.....			.....			.....			.....					
1,84,16,776	7	4	22,845	14	1	16,69,693	9	7	16,69,693	9	7	2,01,09,315	15	0

Port Fund.	Sundrai Bandar.	Local Fund, Horse Fund.	Tunkaria Dharam Talav and Cambay Ferry Funds.	Grand Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	3,812 6 8	.....	7,051 6 11
77 14 3	.....	.....	.....	68,92,224 2 3
1,806 1 3	.....	.....	.....	1,944 13 2
1,435 12 6	.....	.....	.....	1,556 6 8
.....	.....	.....	3 0 0	74 0 2
74 4 4	420 0 0	.....	144 11 6	748 14 9
6,595 0 4	.....	.....	.....	7,247 2 7
6,066 10 4	.....	.....	.....	17,152 5 4
.....	.....	.....	.....	.....
5,025 11 0	.....	.....	.....	6,12,686 0 4
.....	.....	.....	.....	79,447 13 8
.....	.....	.....	.....	5 10 6
586 1 9	.....	.....	.....	14,363 0 11
1,544 15 8	.....	.....	.....	1,925 8 11
1,585 15 0	.....	.....	.....	13,85,355 2 9
2,792 10 3	.....	.....	.....	13,91,875 8 6
4,961 5 10	.....	.....	.....	11,72,967 13 9
.....	.....	.....	.....	9,83,923 13 8
1,733 11 5	.....	.....	.....	8,48,228 13 0
4,628 2 0	.....	.....	.....	44,02,954 13 11
2,138 3 0	.....	.....	.....	4,58,037 9 1
1,274 3 0	.....	.....	.....	9,74,796 5 8
2,389 6 4	.....	.....	.....	2,773 14 0
.....	.....	.....	.....	.....
994 0 11	.....	.....	.....	1,238 5 2
2,854 9 6	.....	.....	.....	3,470 3 1
1,796 8 1	.....	.....	.....	2,890 12 1
2,553 5 6	.....	.....	.....	3,239 0 11
1,765 15 3	.....	.....	.....	2,193 14 8
5,880 3 6	.....	.....	.....	6,591 14 10
85 3 0	.....	.....	.....	1,08,765 1 9
.....	.....	.....	.....	.....
4,997 1 6	.....	.....	.....	5,255 11 0
347 11 6	.....	.....	.....	3,61,353 11 11
2,796 4 5	.....	.....	.....	3,224 15 4
2,478 1 6	.....	.....	.....	24,948 12 1
.....	.....	.....	.....	4,04,447 6 9
.....	.....	.....	.....	
.....	.....	.....	.....	
71,265 0 11	420 0 0	3,812 6 8	147 11 6	2,01,84,961 2 1

B 363—2 *ap* **

Charges.					
Imperial and Provincial.					
Pay.	Fixed Petty Supply Allowances.	Contingent Charges.	Total.	Sundrai Bandar Establishment.	Port Fund.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
......	......	......	......	......	......
......	......	......	......	......	......
1,60,651 7 6	1,800 0 0	28,824 6 11	1,91,275 14 5	......	......
54,577 13 1	666 0 0	4,56,277 4 9	5,11,521 1 10	......	923 2 0
3,811 10 10	156 0 0	892 14 9	4,860 9 7	......	761 15 2
1,687 3 0	72 0 0	844 2 0	2,603 5 0	......	885 8 11
2,908 3 5	96 0 0	723 8 3	3,727 11 8	......	......
4,955 1 1	180 0 0	630 4 0	5,765 5 1	414 3 10	504 6 3
3,178 11 8	120 0 0	801 13 8	4,100 9 4	......	1,945 8 10
34,285 3 10	456 0 0	10,699 13 4	45,441 1 2	......	5,166 11 11
......	......	......	......	......	......
21,073 15 11	420 0 0	3,498 6 8	24,992 6 7	......	861 12 10
4,212 8 6	144 0 0	397 4 10	4,783 13 4	......	......
......	......	......	......	......	......
8,575 7 8	180 0 0	569 5 8	9,324 13 4	......	4 12 0
6,707 13 5	144 0 0	874 15 0	7,726 12 5	......	101 4 0
29,673 11 10	374 8 0	2,577 11 2	32,625 15 0	......	374 10 4
42,328 0 5	522 4 6	2,966 5 11	45,816 10 10	......	142 13 9
60,178 2 7	888 0 0	12,440 8 5	73,506 11 0	......	2,735 1 1
28,654 13 9	432 0 0	2,304 5 9	31,391 3 6	......	......
26,175 3 4	396 0 0	4,272 2 0	30,843 5 4	......	229 8 9
70,524 2 4	864 0 0	6,202 1 4	77,590 3 8	......	142 14 1
26,024 0 5	432 0 0	2,004 2 0	28,460 2 5	......	12 4 3
29,226 6 8	420 0 0	3,666 1 2	33,312 7 10	......	527 7 11
14,447 13 0	276 0 0	3,367 13 5	18,091 10 5	......	1,385 8 11
......	......	......	......	......	......
6,128 6 1	144 0 0	290 1 2	6,562 7 3	......	355 4 3
4,998 12 2	97 8 0	257 10 10	5,353 15 0	......	582 8 6
14,506 1 7	240 0 0	4,011 4 11	18,757 6 6	......	2,750 0 8
5,973 1 6	120 0 0	355 14 2	6,448 15 8	......	1,096 2 10
5,443 10 7	120 0 0	775 15 7	6,339 10 2	......	726 4 7
5,228 13 7	159 0 0	2,443 4 9	7,831 2 4	......	4,830 14 7
10,784 14 8	180 0 0	839 15 4	11,804 14 0	......	5 0 0
......	......	......	......	......	......
12,989 10 0	300 0 0	2,860 14 1	16,150 8 1	......	14,194 8 2
13,721 10 0	309 0 0	720 7 2	14,751 1 2	......	31 4 8
10,044 5 1	240 0 0	602 2 11	10,886 8 0	......	407 4 6
75,885 5 4	1,326 8 11	25,526 0 6	1,02,737 14 9	......	14,455 13 8
79,632 8 7	890 0 0	3,41,938 13 4	4,22,461 5 11	......	......
8,79,224 13 5	13,164 13 5	9,25,457 15 9	18,17,847 10 7	414 3 10	56,140 9 5

of the Salt Department in all its Branches for the year 1885-86.

Horse Fund.	Tunkaria Dharam Taláv Fund.	Total.	Refunds.	Total Charges.	REMARKS.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
.....	...	.....	.....	.....	A.—The Office Establishments of the Assistant Collector of Salt Revenue, Northern Frontier and the Deputy Collector of Salt, Opium and Abkari, Northern Division, are included in the Total exhibited against "Patri."
.....	...	.....	.....	.....	
6,088 7 8	...	1,97,364 6 1	.....	1,97,364 6 1	
.....	...	5,12,444 3 10	1,171 14 0	5,13,616 1 10	
.....	...	5,622 8 9	.....	5,622 8 9	
.....	...	3,488 13 11	.....	3,488 13 11	
.....	...	3,727 11 8	.....	3,727 11 8	B.—The total establishment exhibited against Khárághoda and minor Depôts includes the Office Establishment of the Assistant Collector, Khárághoda Range.
.....	60 0 0	6,743 15 2	.....	6,743 15 2	
.....	...	6,046 2 2	.....	6,046 2 2	
.....	...	50,607 13 1	.....	50,607 13 1	
.....	...	.....	.....	.....	
.....	...	25,854 3 5	20 7 9	25,874 11 2	
.....	...	4,783 13 4	816 4 8	5,600 2 0	C.—The total charges shewn against Surat Táluka includes charges of Coast-Guard Northern Division, and of the Assistant Collector Surat Range.
.....	...	.....	.....	.....	
.....	...	9,329 9 4	.....	9,329 9 4	
.....	...	7,828 0 5	.....	7,828 0 5	
.....	...	33,000 9 4	3 7 0	33,004 0 4	
.....	...	45,959 8 7	6 0 0	45,965 8 7	
.....	...	76,241 12 1	.....	76,241 12 1	
.....	...	31,391 3 6	.....	31,391 3 6	D.—Charges of the Deputy Collector of Salt Revenue, Southern Division, and of the Coast-Guard, Southern Division, and of the Assistant Collector of Salt Revenue, Thána Range, are shewn against Trombay Táluka.
.....	...	31,072 14 1	.....	31,072 14 1	
.....	...	77,733 1 9	.....	77,733 1 9	
.....	...	28,472 6 8	.....	28,472 6 8	
.....	...	33,839 15 9	.....	33,839 15 9	
.....	...	19,477 3 4	.....	19,477 3 4	
.....	...	.....	.....	.....	
.....	...	6,917 11 6	.....	6,917 11 6	E.—Charges of the Assistant Collector Uran, Alibág, Ratnágiri, Kánara, and Goa Ranges are included in the totals shewn respectively against Uran, Alibág, Ratnágiri, Kánara, and Goa Tálukas.
.....	...	5,936 7 6	.....	5,936 7 6	
.....	...	21,507 7 2	.....	21,507 7 2	
.....	...	7,545 2 6	.....	7,545 2 6	
.....	...	7,065 14 9	.....	7,065 14 9	
.....	...	12,662 0 11	.....	12,662 0 11	
.....	...	11,809 14 0	.....	11,809 14 0	
.....	...	.....	.....	.....	
.....	...	30,345 0 3	.....	30,345 0 3	F.—The total shown against Bombay comprises the charges of the Collector of Salt Revenue, and of the Native Assistant Collector of Salt Revenue.
.....	...	14,782 5 10	2 0 0	14,784 5 10	
.....	...	11,293 12 6	2 0 0	11,295 12 6	
.....	...	1,17,193 12 5	74,751 0 7	1,91,944 13 0	
.....	...	4,22,461 5 11	.....	4,22,461 5 11	
6,088 7 8	60 0 0	18,80,550 15 6	76,773 2 0	19,57,324 1 6	

A. C. TREVOR,
Collector of Salt Revenue.

STATEMENT No. III, showing details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1885-86, contrasted with those of the year 1884-85.

RECEIPTS.

Items.	1885-86.	1884-85.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SALT REVENUE.				
IMPERIAL.				
Excise Duty on Permits issued ...	1,69,84,449 14 9	1,32,99,517 14 9	36,84,932 0 0	.....
Excise Duty at nominal rates ...	7,500 0 0	6,916 13 0	583 3 0	.....
Excise Duty on Goa, Daman and Diu Salt	4,35,398 2 2	4,21,007 7 1	14,390 11 1	.....
Cost price on Goa and Daman Salt	42,562 0 8	24,877 13 7	17,684 3 1	.....
Duty on Salt imported by Sea ...	11,414 15 6	5,817 3 2	5,597 12 4	.....
Do. do. by Land ...	28 10 6	26 11 6	1 15 0	.....
Sale-proceeds of Barágra Salt ...	7,18,780 4 8	3,15,115 12 9	4,03,664 7 11	.....
Total Imperial ...	1,82,00,134 0 3	1,40,73,279 11 10	41,26,854 4 5	.....
PROVINCIAL.				
Excise Duty on excess discovered on examination and by weighment at place of Import	5,216 10 7	5,940 5 3	.....	723 10 8
Ground Rent	33,041 11 8	31,044 15 7	1,996 12 1	.....
Farms of Government Salt Works ...	68,843 8 0	58,529 8 0	10,314 0 0	.....
Proprietary right of Government in Salt Works...	81,124 7 1	54,316 9 7	26,807 13 6	.....
Sale-proceeds of Forfeitures and Confiscations	1,178 9 6	1,073 8 3	105 1 3	.....
Payments by Shilotris on account of Establishments employed to watch their Salt Works...	4,405 14 1	3,231 12 3	1,174 1 10	.....
Contribution from Port Funds towards cost of Coast Guard Establishment	10,000 0 0	10,000 0 0	.....	.....
Sale-proceeds of Forms and Old Records	803 0 7	845 6 9	.....	42 6 2
Sale-proceeds of Waste-paper ...	52 9 6	37 1 5	15 8 1	.....
Miscellaneous—Salt	11,976 0 1	2,538 11 11	9,437 4 2	.....
Total Provincial ...	2,16,642 7 1	1,67,557 15 0	49,850 8 11	766 0 10
Grand Total Salt Revenue ...	1,84,16,776 7 4	1,42,40,837 10 10	41,76,704 13 4	766 0 10
CUSTOMS REVENUE.				
IMPERIAL.				
Sea Customs. Import Sea Customs ...	200 14 1	993 13 9	.....	792 15 8
Sea Customs. Export do. ...	2,878 11 3	5,019 9 5	.....	2,140 14 2
Land Customs. Import Land Customs	18 2 8	26 2 8	.....	8 0 0
Land Customs. Export do.	.....	14 4 7	.....	14 4 7
Land Customs. Government share of Land Customs and Transit duties levied in the foreign territories of Dharampur	9,000 0 0	9,011 9 4	.....	11 9 4
Total Imperial ...	12,097 12 0	15,065 7 9	.....	2,967 11 9

RECEIPTS—*continued.*

Items.	1885-86.	1884-85.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
CUSTOMS REVENUE—*continued.*				
PROVINCIAL.				
Sea Customs.				
Anchorage Fees	.....	.....	.....	.....
Registry Fees under Act XIX of 1838	6,204 2 0	8,013 6 10	.....	1,809 4 10
Warehouse Rent and Wharfage Fees	478 0 11	647 10 5	.....	169 9 6
Fees for amendment and duplicate copies of documents ...	532 10 6	561 5 6	.....	28 11 0
Sale-proceeds of derelict articles	294 2 8	163 4 5	130 14 3	.....
Confiscations and Penalties ...	2,626 9 4	836 7 2	1,790 2 2	.....
Miscellaneous...	533 12 8	479 1 0	54 11 8	.....
Land Customs.				
Miscellaneous...	78 12 0	5 15 1	72 12 11	.....
Total Provincial ...	10,748 2 1	10,707 2 5	2,048 9 0	2,007 9 4
Grand Total Customs Revenue ...	22,845 14 1	25,772 10 2	2,048 9 0	4,975 5 1
ABKÁRI REVENUE.				
PROVINCIAL.				
Still-head Duty on Spirits manufactured at Uran and Bhandup ...	16,35,284 0 8	14,14,947 12 1	2,20,336 4 7	.....
Payment by Proprietors of Uran and Bhandup Distilleries on account of supervising Establishment ...	34,246 2 4	27,926 2 1	6,320 0 3	.....
Pension contribution...	117 5 6	.....	117 5 6	.....
Proceeds of useless articles	.....	11 1 3	.....	11 1 3
Miscellaneous...	46 1 1	144 14 8	.....	98 13 7
Total Abkári Revenue ...	16,69,693 9 7	14,43,029 14 1	2,26,773 10 4	109 14 10
Total Imperial and Provincial Revenues	*2,01,09,315 15 0*	*1,57,09,640 3 1*	*44,05,527 0 8*	*5,851 4 9*
LOCAL FUND REVENUE.				
PORT FUND.				
Northern Group	24,702 15 11	22,749 2 6	1,953 13 5	.....
Southern Group	46,562 1 0	48,880 10 9	.....	2,318 9 9
Total Port Fund ...	71,265 0 11	71,629 13 3	1,953 13 5	2,318 9 9
Sundrai Bandar Establishment charges recovered from Bhavnagar State	420 0 0	420 0 0	.....	.....
Horse Fund	3,812 6 8	8,543 9 9	.....	4,731 3 1
Tunkaria Dharam Talav Fund ...	59 4 0	43 4 0	16 0 0	.....
Cambay and Jambusar Ferry Fund...	88 7 6	55 15 0	32 8 6	.....
Total Local Fund Revenue ...	*75,645 3 1*	*80,692 10 0*	*2,002 5 11*	*7,049 12 10*
GRAND TOTAL OF RECEIPTS FROM ALL SOURCES ...	2,01,84,961 2 1	1,57,90,332 13 1	44,07,529 6 7	12,901 1 7

EXPENDITURE.

Items.	1885-86.	1884-85.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SALT—IMPERIAL.				
SUPERIOR SUPERVISING ESTABLISHMENT.				
Pay	12,000 0 0	12,000 0 0	.....	.....
Travelling Allowance	2,400 0 0	2,488 0 0	.....	88 0 0
Tentage	300 0 0	300 0 0	.....	.....
SUBORDINATE ESTABLISHMENT.				
Pay	72,926 1 1	59,289 6 11	13,636 10 2	.....
Travelling Allowance	2,174 15 6	2,029 11 1	145 4 5	.....
Petty Supply Allowance	1,034 0 0	1,119 0 0	.....	85 0 0
Advertisement Charges	14 6 7	.....	14 6 7	.....
Service Stamps and Bearing Postage.	111 15 6	94 12 0	17 3 6	.....
Telegraph Charges	134 14 0	93 11 0	41 3 0	.....
Office Rent	574 0 0	593 6 5	.....	19 6 5
Purchase of Boats	.....	250 0 0	.....	250 0 0
Boat Stores and Repairs	742 0 8	611 11 10	130 4 10	.....
Dead Stock Articles	964 3 6	94 4 7	869 14 11	.....
Purchase and Storage of Barágra Salt...	4,11,422 5 0	3,79,369 0 1	32,053 4 11	.....
Salt Purchase and Freight (includes cost price of salt, freight, cost of bags, and carriage of salt to fish-curing yards)	11,642 12 3	82,273 4 1	.....	70,630 7 10
Conveyance of Treasure	5 4 8	4 6 0	0 14 8	.....
Do. of Dead Stock	.....	1 4 4	.....	1 4 4
Carriage of Record	28 7 10	18 1 0	10 6 10	.....
Rewards in Salt cases	9 0 0	69 0 0	.....	60 0 0
Petty Construction and Repairs of Salt Buildings	1,694 0 4	1,279 4 9	414 11 7	.....
Law Charges	30 3 11	215 9 8	.....	185 5 9
Thatching of Salt Heaps	137 5 0	403 4 7	.....	265 15 7
Commission	1,347 9 9	3,775 4 9	.....	2,427 11 0
Service Haks...	13,170 6 2	16,255 5 8	.....	3,084 15 6
Compensation to proprietors of Salt Works	3,18,923 7 0	.....	3,18,923 7 0	.....
Miscellaneous...	33 12 11	289 4 1	.....	255 7 2
Total ...	8,51,821 3 8	5,62,917 0 10	3,66,257 12 5	77,353 9 7
REFUNDS AND DRAWBACKS.				
Excise Duty on Salt refunded ...	61,438 9 5	72,183 11 1	.....	10,745 1 8
Total Imperial ...	9,13,259 13 1	6,35,100 11 11	3,66,257 12 5	88,098 11 3
SALT—PROVINCIAL.				
SUPERIOR SUPERVISING ESTABLISHMENT.				
Pay	93,414 8 8	84,127 7 6	9,287 1 2	.....
Travelling Allowances	10,924 12 7	11,211 11 7	.....	286 15 0
Tentage	1,947 13 7	1,850 15 6	96 14 1	.....
SUBORDINATE ESTABLISHMENT.				
Pay	5,87,600 14 3	4,52,423 4 6	1,35,177 9 9	.....
Grain Compensation	77 13 3	17,077 5 4	.....	16,999 8 1

EXPENDITURE—*continued.*

Items.	1885-86.	1884-85.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SALT—PROVINCIAL—*continued.*				
SUBORDINATE ESTABLISHMENT—*continued.*				
Travelling Allowance	20,347 11 7	17,965 10 3	2,382 1 4	.....
Horse Allowance	4,415 12 6	3,769 0 9	646 11 9	.....
Petty Supply Allowance	9,680 13 5	7,875 13 5	1,805 0 0	.....
Peons' Belts and Clothing	8,790 13 0	3,437 8 0	5,353 5 0	.....
Service Stamps and Bearing Postage.	3,202 5 6	3,381 8 0	.....	179 2 6
Telegraph Charges	526 13 0	737 11 0	.....	210 14 0
Parcel Charges	148 3 9	110 3 6	38 0 3	.....
Office Rent	760 0 0	726 4 10	33 11 2	.....
Prize for best Salt manufactured at Khárághoda	600 0 0	600 0 0	.....	.....
Boat Stores and Repairs	14,753 9 5	15,425 3 8	.....	671 10 3
Dead Stock Articles	4,743 1 5	2,864 6 4	1,878 11 1	.....
Gadis and Takyas	442 14 6	101 6 5	341 8 1	.....
Conveyance of Treasure	111 1 6	125 12 3	.....	14 10 9
Charges in connection with Salt Confiscations	50 3 5	124 13 5	.....	74 10 0
Water-supply	394 10 3	386 3 0	8 7 3	.....
New Platform Scales, Weights and Repairs	.....	2,280 4 10	.....	2,280 4 10
Rewards in Salt Cases	1,824 7 7	1,935 5 6	.....	110 13 11
Compensation for Land taken up for Frontier lines, &c....	15,092 0 2	5,003 7 7	10,088 8 7	.....
Closing of Culverts on the B. B. & C. I. Railway line	.....	1,044 7 0	.....	1,044 7 0
Agents' Commission	18,503 9 7	13,462 7 1	5,041 2 6	.....
Land Compensation for suppression of Salt-works at Málvan ...	.....	13,344 15 1	.....	13,344 15 1
Monsoon Weather Fences for Salt Buildings	2,817 0 7	2,491 5 1	325 11 6	.....
Petty Construction and Repairs of Salt Buildings	14,084 15 9	16,535 13 9	.....	2,450 14 0
Conveyance of records	1,291 2 0	804 9 11	486 8 1	.....
Treaty provision of Salt—Cost of Bags and Sewing Charges ...	27 5 6	27 5 6	.....	.....
Medical Charges	599 3 10	201 8 9	397 11 1	.....
Law Charges	8 4 5	98 7 7	.....	90 3 2
Charges incurred in connection with removal of Salt to fish-curing yard	728 13 3	.....	728 13 3	.....
Cost of Ammunition and freight ...	483 2 0	2,237 9 8	.....	1,754 7 8
Cost of Timber for Chaukis on the Frontier	.....	20,776 7 0	.....	20,776 7 0
Destruction of Salt	4 6 3	27 15 4	.....	23 9 1
Cost of Timber for House accommodation for Salt-makers in the new village of Khárághoda and its carriage from Sanján to Khárághoda.	1,304 3 0	3,019 15 2	.....	1,715 12 2
Miscellaneous...	943 12 5	1,441 6 8	.....	497 10 3
Total Provincial	8,20,646 5 11	7,09,055 12 9	1,74,117 7 11	65,526 14 9
Grand Total ...	17,33,906 3 0	13,44,156 8 8	5,40,358 9 7	1,50,608 15 3
SEA CUSTOMS—IMPERIAL.				
REFUNDS AND DRAWBACKS.				
Customs duty refunded	12 0 0	152 6 0	.....	140 6 0
Total Imperial ...	12 0 0	152 6 0	.....	140 6 0

EXPENDITURE—*continued.*

Items.	1885-86.	1884-85.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SEA CUSTOMS—PROVINCIAL.				
SUPERIOR SUPERVISING ESTABLISHMENT.				
Pay	34,699 14 7	32,549 8 2	2,150 6 5	.....
Travelling Allowances	9,936 9 11	9,491 11 6	444 14 5	.....
Tentage	1,550 12 11	1,310 6 4	240 6 7	.....
SUBORDINATE ESTABLISHMENT.				
Pay	64,130 13 4	98,680 7 0	.....	34,549 9 8
Grain Compensation	44 13 7	8,361 9 7	.....	8,316 12 0
Travelling Allowance	6,646 14 5	8,440 9 4	.....	1,793 10 11
Petty Supply Allowance	2,330 0 0	3,980 11 1	.....	1,650 11 1
Miscellaneous Expenditure	76 5 5	154 11 9	.....	78 6 4
Service Stamps and Bearing Postage.	3,390 14 0	3,754 4 0	.....	363 6 0
Telegraph Charges	60 7 0	82 5 0	.....	21 14 0
Office Rent	851 0 0	832 0 0	19 0 0	.....
Purchase of Boats	.....	790 4 4	.....	790 4 4
Boat Stores and Repairs	2,544 13 0	3,392 11 5	.....	847 14 5
Dead Stock Articles	583 10 6	655 7 0	.....	71 12 6
Gadis and Takyas	130 6 3	427 10 9	.....	297 4 6
Charges in connection with Customs Confiscations	2 6 9	.....	2 6 9	.....
New Scales, Weights and Repairs ...	.....	1 8 0	.....	1 8 0
Rewards in Sea Customs cases ...	436 0 0	251 4 0	184 12 0	.....
Purchase of Clothing to Peons ...	25 8 0	44 8 0	.....	19 0 0
Monsoon Weather Fences for Customs Buildings	632 11 9	544 7 4	88 4 5	.....
Petty Construction and Repairs of Customs Buildings...	1,187 8 10	3,193 7 0	.....	2,005 14 2
Conveyance of Records	355 1 0	305 2 10	49 14 2	.....
Record frames	.....	23 4 0	.....	23 4 0
Total Provincial ...	1,29,616 11 3	1,77,267 14 5	3,180 0 9	50,831 3 11
Grand Total ...	1,29,628 11 3	1,77,420 4 5	3,180 0 9	50,971 9 11
LAND CUSTOMS—PROVINCIAL.				
SUBORDINATE ESTABLISHMENT.				
Pay	.....	2,217 3 5	.....	2,217 3 5
Grain Compensation	.....	578 6 7	.....	578 6 7
Travelling Allowance	.....	129 15 0	.....	129 15 0
Petty Supply Allowance	.....	58 0 0	.....	58 0 0
Service Stamps and Bearing Postage.	.....	25 0 0	.....	25 0 0
Office Rent	.....	5 0 0	.....	5 0 0
Boat Stores and Repairs	.....	5 0 0	.....	5 0 0
Monsoon Weather Fences for Customs Buildings	.....	52 1 8	.....	52 1 8
Petty Construction and Repairs of Customs Buildings...	.....	22 4 3	.....	22 4 3
Total Land Customs ...	.....	3,092 14 11	.....	3,092 14 11

EXPENDITURE—*continued.*

Items.	1885-86.	1884-85.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
EXCISE—PROVINCIAL.				
SUBORDINATE ESTABLISHMENT.				
Pay	15,380 14 8	12,899 10 4	2,481 4 4	.....
Travelling Allowance...	65 4 0	5 10 0	59 10 0	.....
Petty Supply Allowance	120 0 0	87 4 0	32 12 0	.....
Service Stamps and Bearing Postage.	50 0 0	45 3 6	4 12 6	.....
Horse Allowance	.....	3 13 11	.....	3 13 11
Dead Stock Articles	147 3 1	99 8 0	47 11 1	.....
Clothing for Peons	.....	657 2 0	.....	657 2 0
REFUNDS AND DRAWBACKS.				
Excise on Spirits and Drugs ...	15,322 8 7	26,044 10 7	.....	10,722 2 0
Total Excise ...	31,085 14 4	39,842 14 4	2,626 1 11	11,383 1 11
Total Imperial and Provincial Expenditure	*18,94,620 12 7*	*15,64,512 10 4*	*5,46,164 12 3*	*2,16,056 10 0*
LOCAL FUNDS.				
PORT FUNDS.				
Northern Group—				
Contribution to Coast-Guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Other Charges	13,757 6 5	6,802 4 4	6,955 2 1	.....
Southern Group—				
Contribution to Coast-Guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Other Charges	32,383 3 0	24,828 14 1	7,554 4 11	.....
Total Port Fund ...	56,140 9 5	41,631 2 5	14,509 7 0	.....
Sundrai Bandar Establishment at Gogha	414 3 10	431 5 11	.....	17 2 1
Tunkaria Dharam Talav Fund ...	60 0 0	60 0 0	.....	.....
Horse Fund	6,088 7 8	6,423 4 7	.....	334 12 11
Total Local Fund Expenditure ...	*62,703 4 11*	*48,545 12 11*	*14,509 7 0*	*351 15 0*
TOTAL EXPENDITURE ON ALL ACCOUNTS	19,57,324 1 6	16,13,058 7 3	5,60,674 3 3	2,16,408 9 0

A. C. TREVOR,
Collector of Salt Revenue.

Statement No. IV., showing the Receipts and Expenditure in each Quarter Charge of the Salt Department for the year 1885-86.

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			Southern Division.					North Kanara.	Portuguese India.	Total.
	Bombay Head Quarter Office.	Northern Frontier Range.	Khárghoda Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast Guard, Southern Division, Matunga and Suvarndurg.	Thana Range.	Uran Range.	Alibag Range.	Ratnágiri Range.	Kánara Range.	Goa Range.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
RECEIPTS.												
Tributes and Contributions from Native States.												
Dharampur State	.....	.....	.....	9,000 0 0	.....	.....	.....	.....	.....	.....	.....	9,000 0 0
III.—Excise on Spirits and Drugs.												
Still-Head Duty	.....	.....	.....	.....	.....	780 12 0	16,34,503 4 8	.....	.....	.....	.....	16,35,284 0 8
Recovery of cost of Establishment	.....	.....	.....	.....	.....	977 13 10	33,268 4 6	.....	.....	.....	.....	34,246 2 4
Proceeds of useless Articles ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous	.....	.....	.....	.....	.....	117 5 6	46 1 1	.....	.....	.....	.....	163 6 7
Total ...	.....	.....	.....	.....	.....	1,875 15 4	16,67,817 10 3	.....	.....	.....	.....	16,69,693 9 7
Sea Customs.												
Import Duty	.....	.....	.....	6 4 0	.....	.....	.....	.....	172 10 1	22 0 0	.....	200 14 1
Export Duty	.....	.....	.....	487 7 4	.....	2,017 3 0	214 4 8	.....	159 12 3	.....	.....	2,878 11 3
Cash Recoveries	.....	.....	.....	.....	15 9 2	7 5 0	.....	1 14 10	0 5 0	7 4 6	.....	32 6 6
Registry Fees	.....	.....	.....	1,073 0 0	.....	1,296 0 0	503 0 0	266 0 0	2,507 2 0	559 0 0	.....	6,204 2 0
Fees for Copies of Documents ...	.....	.....	.....	107 1 6	.....	115 7 6	29 4 0	11 14 0	159 11 6	109 4 0	.....	532 10 6
Witness Batta	.....	.....	.....	28 10 7	.....	.....	.....	7 2 0	.....	18 4 0	.....	54 0 7
Pay of Servants recovered ...	.....	.....	.....	267 3 2	.....	.....	.....	.....	.....	.....	.....	267 3 2
Proceeds of Derelict Articles ...	.....	.....	.....	163 2 8	5 12 0	28 14 11	10 10 9	8 0 0	35 13 9	41 12 7	.....	294 2 8
Wharfage Fees	.....	.....	.....	416 8 7	.....	1 3 3	2 1 7	.....	43 7 3	14 12 3	.....	478 0 11
Proceeds of Confiscations and Penalties...	.....	.....	.....	2,014 7 4	.....	178 9 7	132 4 0	99 0 0	123 9 9	72 0 0	.....	2,619 14 8
Fees, Fines and Forfeitures ...	.....	.....	.....	6 2 6	.....	0 4 2	.....	0 4 0	.....	.....	.....	6 10 8
Sunday fees	.....	.....	.....	33 8 0	.....	.....	.....	.....	.....	.....	.....	33 8 0
Unexpended balance of Petty Supply Allowance	.....	.....	.....	142 13 11	3 12 6	.....	.....	.....	.....	.....	.....	146 10 5
Total Sea Customs ..	.....	.....	.....	4,746 5 7	25 1 8	3,644 15 5	891 9 0	394 2 10	3,202 7 7	844 5 4	.....	13,748 15 5
Land Customs.												
Import Duty	.....	.....	.....	.....	.....	.....	.....	.....	.....	18 2 8	.....	18 2 8
Sale proceeds of Derelict Articles	10 4 0	.....	.....	.....	.....	.....	.....	68 8 0	.....	.....	.....	78 12 0
Total ..	10 4 0	.....	.....	.....	.....	.....	.....	68 8 0	.....	18 2 8	.....	96 14 8
Total Customs ...	10 4 0	.....	.....	4,746 5 7	25 1 8	3,644 15 5	891 9 0	462 10 10	3,202 7 7	862 8 0	.....	13,845 14 1

Salt.												
Import Duty by Land	.....	.....	.....	28 9 8	.....	.....	.....	.....	.....	0 0 10	.....	28 10 6
Do. by Sea	11,414 15 6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	11,414 15 6
Excise Duty on Goa, Daman and Diu Salt	.....	.....	.....	71,454 3 3	.....	.....	.....	.....	.....	.....	3,63,943 14 11	4,35,398 2 2
Cost Price do.	.....	.....	.....	7,836 11 0	.....	.....	.....	.....	.....	.....	34,725 5 8	42,562 0 8
Excise Duty within the Bombay Presidency	.....	.....	12,52,242 0 0	5,91,528 0 0	8,03,513 0 0	30,86,941 3 2	18,61.269 3 2	7,45,614 11 1	97,861 0 0	3,48,470 13 4	.....	87,87,439 14 9
Do. Calcutta	.....	.....	.....	.....	1,18,400 0 0	1,87,388 0 0	8,31,954 0 0	20,001 0 0	.....	.....	.....	11,57,743 0 0
Do. Central Provinces.	.....	.....	41,54,100 0 0	.....	2,240 0 0	1,80,700 0 0	48,330 0 0	1,60,967 0 0	.....	.....	.....	45,46,337 0 0
Do. Malwa	.....	.....	6,87,816 0 0	.....	.....	.....	.....	.....	.....	.....	.....	6,87,816 0 0
Do. British Malabar ...	.....	.....	.....	.....	31,680 0 0	4,45,314 0 0	12,72,852 0 0	30,612 0 0	.....	12,230 0 0	.....	17,92,688 0 0
Do. Other places ...	.....	.....	10,680 0 0	.....	.....	.....	.....	1,746 0 0	.....	.....	.....	12,426 0 0
Do. Foreign Malabar at nominal rates	.....	.....	.....	.....	1,486 12 0	.....	5,534 0 0	479 4 0	.....	.....	.....	7,500 0 0
Duty on Excesses...	.....	.....	.....	236 3 0	57 8 9	2,672 10 2	2,066 2 3	93 3 5	90 12 7	0 2 5	.....	5,216 10 7
Proprietory Share at 9 pies per Indian Maund	.....	.....	29,349 6 9	13,864 1 10	.....	.....	.....	.....	.....	.....	.....	43,213 8 7
Proprietory Share at 3 pies per Indian Maund	.....	.....	37,910 14 6	.....	.....	.....	.....	.....	.....	.....	.....	37,910 14 6
Proceeds of Farms	.....	.....	.....	.....	26,500 0 0	28,500 0 0	1,005 0 0	2,800 0 0	10,038 8 0	.....	.....	68,843 8 0
Fines and Forfeitures	.....	99 8 6	.....	70 7 2	.....	280 11 4	44 8 9	.....	40 15 0	11 13 6	.....	548 0 3
Proceeds of Confiscations ...	124 4 2	.....	.....	0 5 0	2 1 6	114 8 8	55 10 9	79 13 0	22 10 9	15 11 4	215 8 1	630 9 3
Cash Recoveries	73 2 8	61 5 5	2 0 0	.....	0 3 11	11 1 2	17 9 4	1 11 0	.....	3 1 7	.....	170 3 1
Fees for copies of documents ...	.....	0 7 6	0 12 0	0 3 0	0 10 6	2 7 0	24 11 6	2 1 0	.....	.....	.....	31 4 6
Ground and House-rent... ..	.....	15 0 0	367 8 0	.....	.....	.....	.....	.....	.....	.....	.....	382 8 0
Cost of Lungis	.....	42 7 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	42 7 0
Pay of Servants recovered ...	.....	.....	.....	.....	.....	2,110 10 2	2,078 2 11	134 4 0	82 13 0	.....	.....	4,405 14 1
Proceeds of derelict articles ..	758 0 0	214 2 2	46 3 9	40 11 9	117 4 0	147 13 9	17 3 3	76 6 9	78 1 2	28 5 3	.....	1,524 3 10
Cost price	.....	.....	2,35,579 2 0	50 4 0	.....	.....	.....	.....	345 6 0	.....	.....	2,35,974 12 0
Contribution to Dress Fund ...	.....	2,730 6 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,730 6 0
Transport charges	.....	.....	4,83,201 2 8	.....	.....	.....	.....	.....	.....	.....	.....	4,83,201 2 8
Proceeds of trees and grass ...	.....	5 2 0	102 9 6	.....	.....	.....	.....	.....	.....	.....	23 13 6	131 9 0
Do. do. Waste-paper ...	.....	.....	0 15 8	.....	.....	.....	.....	.....	.....	.....	.....	0 15 8
Recovery of Witness' Batta ...	.....	22 3 1	.....	.....	.....	35 1 6	35 9 0	17 2 0	12 12 0	10 14 0	.....	133 9 7
Unexpended balance of Gámkarach Allowance	.....	.....	28 7 7	.....	.....	.....	.....	.....	.....	.....	.....	28 7 7
Cost of Rafters	.....	.....	424 5 1	.....	.....	.....	.....	.....	.....	.....	.....	424 5 1
Unexpended Petty Supply Allowance	.....	40 13 3	45 0 6	72 13 1	.....	21 0 6	.....	.....	6 10 2	.....	.....	186 5 6
Unclaimed account of duty ...	.....	.....	247 8 0	.....	.....	.....	.....	.....	.....	.....	.....	247 8 0
Contribution from Port Fund towards the cost of Coast Guard Establishment	10,000 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,000 0 0
Ground Rent	.....	.....	.....	.....	.....	15,003 4 3	6,612 14 5	10,797 0 6	628 8 6	.....	.....	33,041 11 8
Miscellaneous	.....	5 9 4	.....	2 3 4	.....	.....	.....	.....	.....	.....	5,538 12 7	5,546 9 3
Total Salt ...	22,370 6 4	3,237 0 3	68,92,144 0 0	6,85,184 12 1	9,83,997 8 8	39,49,242 7 8	40,31,896 11 4	9,73,421 8 9	1,09,208 1 2	3,60,770 14 3	4,04,447 6 9	1,84,15,920 13 3
Miscellaneous.												
Proceeds of Waste-paper ..	.....	1 11 0	.....	.....	.....	12 0 11	.....	7 6 1	31 7 6	.....	.....	52 9 6
Stationery and Printing.												
Proceeds of Forms	2 12 3	0 5 0	2 4 0	360 14 3	7 13 0	221 5 4	115 5 0	15 0 8	17 6 6	59 14 7	.....	803 0 7
Total ...	2 12 3	2 0 0	2 4 0	360 14 3	7 13 0	233 6 3	115 5 0	22 6 9	48 14 0	59 14 7	.....	855 10 1

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division			Southern Division					North Kanara.	Portuguese India.	Total.
	Bombay Head Quarter Office.	Northern Frontier Range.	Khárighoda Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast Guard, Southern Division, Matunga and Suvarndurg.	Thana Range.	Uran Range.	Alibag Range.	Ratnagiri Range.	Kánara Range.	Goa Range.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. a.	Rs. a. p.
Local Fund Revenue.												
Northern Port Fund.												
Port Dues	.....	.....	.....	20,679 9 5	.....	3,210 6 0	.....	.....	.....	.....	.....	23,889 15 5
Proceeds of Goods washed ashore	.....	.....	.....	54 11 3	.....	12 3 11	.....	.....	.....	.....	.....	66 15 2
Do. useless articles... ...	.....	.....	.....	117 12 0	.....	.....	.....	.....	.....	.....	.....	117 12 0
Miscellaneous	399 0 0	.....	.....	15 3 7	.....	.....	.....	.....	.....	.....	.....	414 3 7
Sundrai Bandar Receipts ...	.....	.....	.....	420 0 0	.....	.....	.....	.....	.....	.....	.....	420 0 0
Over-payment to Public Works Department for construction and repairs of Port Fund Works recovered	.....	.....	.....	214 1 9	.....	.....	.....	.....	.....	.....	.....	214 1 9
Total ...	399 0 0	.....	.....	21,501 6 0	.....	3,222 9 11	.....	.....	.....	.....	.....	25,122 15 11
Southern Port Fund.												
Port Dues	1,779 13 6	.....	.....	.....	.....	8,054 14 7	8,421 7 6	3,319 12 5	15,607 5 6	8,051 12 6	.....	45,235 2 0
Miscellaneous	299 4 0	.....	.....	.....	.....	.....	.....	0 12 0	171 4 0	25 0 0	.....	496 4 0
Proceeds of goods washed ashore.	.....	.....	.....	.....	.....	192 3 6	75 0 0	342 1 11	113 2 8	5 2 6	.....	727 10 7
Do. useless articles... ...	.....	.....	.....	.....	.....	1 4 6	3 8 11	0 15 0	7 8 0	7 2 5	.....	20 6 10
Over-payment to Public Works Department on account of construction and repairs of Port Fund Works	.....	.....	.....	.....	.....	.....	.....	.....	30 9 7	52 0 0	.....	82 9 7
Total Southern Port Fund...	2,079 1 6	.....	.....	.....	.....	8,248 6 7	8,500 0 5	3,663 9 4	15,929 13 9	8,141 1 5	.....	46,562 1 0
Total Local Fund Revenue...	2,478 1 6	.....	.....	21,501 6 0	.....	11,471 0 6	8,500 0 5	3,663 9 4	15,929 13 9	8,141 1 5	.....	71,685 0 11
Ferry Tolls	.....	.....	.....	88 7 6	.....	.....	.....	.....	.....	.....	.....	88 7 6
Horse Fund	.....	3,812 6 8	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,812 6 8
Tankaria Dharam Talav Fund ..	.....	.....	.....	59 4 0	.....	.....	.....	.....	.....	.....	.....	59 4 0
Total Receipts ..	24,861 8 1	7,051 6 11	68,92,224 2 3	7,20,863 3 2	9,84,030 7 4	39,66,467 13 2	57,68,621 4 0	9,77,570 3 8	1,28,389 4 6	3,69,834 6 3	.....	1,97,80,513 11 4

Expenditure.												
Refunds and Drawbacks—Excise on Spirits and Drugs	15,322 8 7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	15,322 8 7
Customs	.....	.....	.....	.....	.....	8 0 0	.....	.....	.....	4 0 0	.....	12 0 0
Salt	59,428 8 0	.....	1,171 14 0	836 12 5	.....	1 7 0	.....	.....	.....	.....	.....	61,438 9 5
Miscellaneous	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	74,751 0 7	.....	1,171 14 0	836 12 5	.....	9 7 0	.....	.....	.....	4 0 0	.....	76,773 2 0
Excise on Spirits and Drugs.												
Salary of Establishment... ...	.....	.....	.....	.....	.....	819 8 9	14,561 5 11	.....	.....	.....	.....	15,380 14 8
Service Stamps	.....	.....	.....	.....	.....	.....	49 6 0	.....	.....	.....	.....	49 6 0
Postal Charges	.....	.....	.....	.....	.....	.....	0 10 0	.....	.....	.....	.....	0 10 0
Purchase and Repairs of Furniture	.....	.....	.....	.....	.....	115 13 4	31 5 9	.....	.....	.....	.....	147 3 1
Fixed Contingencies	.....	.....	.....	.....	.....	.....	120 0 0	.....	.....	.....	.....	120 0 0
Travelling Allowance	.....	.....	.....	.....	.....	6 8 0	58 12 0	.....	.....	.....	.....	65 4 0
Total ...	.....	.....	.....	.....	.....	941 14 1	14,821 7 8	.....	.....	.....	.....	15,763 5 9
Sea Customs.												
Salary of Officers	.....	.....	.....	9,600 0 0	9,606 15 0	6,415 6 2	.....	.....	4,928 11 4	4,148 14 1	.....	34,699 14 7
Travelling Allowance to do. ...	.....	.....	.....	2,400 0 0	2,415 10 8	1,800 0 0	.....	.....	1,716 1 0	1,604 14 3	.....	9,936 9 11
Tentage Allowance to do. ...	.....	.....	.....	300 0 0	600 0 0	300 0 0	.....	.....	170 12 11	180 0 0	.....	1,550 12 11
Salary of Establishment ...	.....	.....	.....	31,355 11 3	4,640 4 5	2,569 2 5	2 4 5	1,204 12 3	2,926 14 4	21,431 12 3	.....	64,130 13 4
Travelling Allowance to do. ...	.....	.....	.....	2,717 4 11	1,845 8 8	564 14 5	7 4 0	36 0 0	564 2 10	911 11 7	.....	6,646 14 5
Official Postage	.....	.....	.....	597 15 0	458 0 6	936 6 6	242 10 0	76 3 0	688 10 6	391 0 6	.....	3,390 14 0
Service Telegrams	.....	.....	.....	16 10 0	19 14 0	.....	.....	.....	21 9 0	2 6 0	.....	60 7 0
Grain Compensation	.....	.....	.....	.....	.....	.....	0 9 7	44 4 0	.....	.....	.....	44 13 7
Fixed Contingencies	.....	.....	.....	1,260 0 0	240 0 0	120 0 0	.....	50 0 0	120 0 0	540 0 0	.....	2,330 0 0
Purchase and Repairs of Furniture	.....	.....	.....	53 9 6	49 4 0	245 13 0	15 0 0	30 0 0	105 8 0	84 8 0	.....	583 10 6
Purchase of new Boats	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Boat Stores and Repairs... ...	.....	.....	.....	1,038 13 10	438 0 10	198 10 1	226 5 0	.....	520 9 6	16 8 0	.....	2,438 15 3
Carriage of Records	.....	.....	.....	100 0 6	.....	58 10 3	.....	.....	100 3 3	96 3 0	.....	355 1 0
Boat-hire	.....	.....	.....	18 8 8	.....	.....	.....	.....	.....	.....	.....	18 8 8
Interest on the amount of Land Compensation	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Petty Construction and Repairs..	.....	.....	.....	211 5 10	.....	611 11 8	65 9 6	93 13 9	97 1 9	107 14 4	.....	1,187 8 10
Weather-fences	.....	.....	.....	.....	.....	186 0 7	86 7 2	67 3 9	147 1 10	145 14 5	.....	632 11 9
Boat Contingencies	.....	.....	.....	55 2 9	22 4 0	.....	.....	.....	23 2 0	5 5 0	.....	105 13 9
Clothing for Peons	.....	.....	.....	.....	10 8 0	.....	.....	.....	.....	15 0 0	.....	25 8 0
Cloth for Maps	.....	.....	.....	7 0 0	.....	.....	.....	.....	.....	.....	.....	7 0 0
Rewards	.....	.....	.....	426 0 0	.....	.....	5 0 0	5 0 0	.....	.....	.....	436 0 0
Carriage of Confiscated Goods ...	.....	.....	.....	.....	.....	.....	0 6 9	.....	2 0 0	.....	.....	2 6 9
Gadis and Tukias	.....	.....	.....	.....	.....	130 6 3	.....	.....	.....	.....	.....	130 6 3
Parcel Charges	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pilotage Charges	.....	.....	.....	.....	10 10 0	.....	.....	.....	.....	.....	.....	10 10 0
Charges for Portfolios	.....	.....	.....	7 0 0	.....	.....	.....	.....	.....	.....	.....	7 0 0
Pay to Sick Peons in Hospital ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water-supply	.....	.....	.....	23 2 9	.....	.....	.....	.....	.....	.....	.....	23 2 9
Rumals for Dufter	.....	.....	.....	10 0 0	.....	.....	.....	.....	.....	.....	.....	10 0 0
Rents, Rates and Taxes... ...	.....	.....	.....	360 0 0	.....	122 0 0	.....	.....	360 0 0	9 0 0	.....	851 0 0
Total ...	.....	.....	.....	50,558 5 0	20,357 0 1	14,259 1 4	651 8 5	1,607 4 9	12,492 8 3	29,690 15 5	.....	1,29,616 11 3

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division			Southern Division.					North Kanara.	Portuguese India.	Total.
	Bombay Head Quarter Office.	Northern Frontier Range.	Khárghoda Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast Guard, Southern Division Matunga and Suvarndurg.	Thána Range.	Uran Range.	Alibág Range.	Ratnágiri Range.	Kánara Range.	Goa Range.	
Salt—Imperial.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Salary of Officers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,000 0 0	12,000 0 0
Travelling Allowances to do. ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,400 0 0	2,400 0 0
Tentage to do.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	300 0 0	300 0 0
Salary of Establishment	.....	.....	.....	4,241 5 4	.....	.....	.....	.....	.....	.....	68,683 8 7	72,924 13 11
Travelling Allowance to do. ...	.....	.....	.....	188 6 6	.....	.....	.....	.....	.....	.....	1,986 9 0	2,174 15 6
Fixed Contingencies	.....	.....	.....	144 0 0	.....	.....	.....	.....	.....	.....	890 0 0	1,034 0 0
Office Rent, Rates and Taxes ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	574 0 0	574 0 0
Official Postage	.....	.....	.....	35 0 0	.....	.....	.....	.....	.....	.....	76 15 6	111 15 6
Service Telegrams...	.....	.....	.....	0 8 0	.....	.....	.....	.....	.....	.....	134 6 0	134 14 0
Salt Purchase and Freight ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	11,642 12 3	11,642 12 3
Purchase and Repairs of Furniture	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	964 3 6	964 3 6
Pay to Sick Peons	.....	.....	.....	1 3 2	.....	.....	.....	.....	.....	.....	.....	1 3 2
Boat Stores and Repairs... ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	742 0 8	742 0 8
Advertisement Charges	.....	.....	.....	14 6 7	.....	.....	.....	.....	.....	.....	.....	14 6 7
Conveyance of Treasure	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5 4 8	5 4 8
Thatching of Salt-heaps	.....	.....	.....	137 5 0	.....	.....	.....	.....	.....	.....	.....	137 5 0
Rewards	.....	.....	.....	5 0 0	.....	.....	.....	.....	.....	.....	4 0 0	9 0 0
Petty Construction and Repairs .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,694 0 4	1,694 0 4
Commission	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,347 9 9	1,347 9 9
Law Charges	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	30 3 11	30 3 11
Compensation to Salt Works Proprietors	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,18,923 7 0	3,18,923 7 0
Batta to Witnesses	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5 8 0	5 8 0
Carriage of Records	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	28 7 10	28 7 10
Printing Charges	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	28 4 11	28 4 11
Total ...	.....	.....	.....	4,767 2 7	.....	.....	.....	.....	.....	.....	4,27,228 8 6	4,27,228 8 6
Salt—Provincial.												
Salary of Officers	38,866 4 2	21,827 12 11	12,929 3 1	.....	8,811 11 5	.....	7,050 0 0	3,929 9 1	.....	.....	.....	93,414 8 8
Travelling Allowance to do. ...	2,859 15 0	4,241 8 7	393 9 8	.....	286 4 0	.....	1,948 5 2	1,195 2 2	.....	.....	.....	10,924 12 7
Tentage to do.	780 0 0	779 15 11	13 5 4	.....	.....	.....	225 0 0	149 8 4	.....	.....	.....	1,947 13 7
Salary of Establishment... ...	13,730 1 8	1,38,823 10 7	41,643 15 2	30,942 15 10	45,353 13 3	1,21,122 5 2	1,01,102 11 2	38,495 10 4	45,206 1 6	11,174 14 9	.....	5,87,596 3 5
Travelling Allowance to do. ...	2,397 15 0	4,266 6 1	745 8 5	1,565 8 6	2,962 0 0	3,336 9 0	2,585 14 10	1,275 1 3	944 3 6	268 9 0	.....	20,347 11 7
Pay to Sick Peons	.....	.....	4 10 10	.....	.....	.....	.....	.....	.....	.....	.....	4 10 10
Horse Allowance	.....	3,835 9 6	280 3 0	.....	300 0 0	.....	.....	.....	.....	.....	.....	4,415 12 6
Official Postage	1,057 3 0	465 1 6	216 10 0	92 3 0	138 0 0	436 14 6	350 15 0	226 2 0	87 14 6	131 6 0	.....	3,202 5 6
Fixed Contingencies	1,326 8 11	1,800 0 0	666 0 0	240 0 0	432 0 0	1,748 12 6	1,572 0 0	646 0 0	940 8 0	309 0 0	.....	9,680 13 5
Service Telegrams	394 1 0	70 11 0	53 4 0	1 6 0	.....	3 10 0	2 0 0	.....	.....	1 13 0	.....	526 13 0
Purchase and Repairs of Furniture	3,075 2 0	161 9 3	157 14 0	114 4 0	74 14 6	338 14 0	413 6 3	5 0 0	175 12 5	103 0 0	.....	4,619 12 5
Commission on Salt Tax Collection	.....	.....	18,503 9 7	.....	.....	.....	.....	.....	.....	.....	.....	18,503 9 7
Rewards	22 0 0	469 8 0	0 8 0	853 8 0	28 10 0	186 7 7	89 6 0	78 8 0	79 8 0	16 8 0	.....	1,824 7 7
Petty Construction and Repairs .	.....	513 13 4	79 4 0	2,125 4 1	960 15 0	1,612 9 6	2,750 11 8	1,436 9 3	838 12 8	60 14 6	.....	10,378 14 0
Weather-fences	.....	279 2 0	147 8 6	.....	337 0 0	557 0 6	660 0 2	779 14 11	56 6 6	.....	.....	2,817 0 7
Compensation for Land	.....	.....	15,092 0 2	.....	.....	.....	.....	.....	.....	.....	.....	15,092 0 2
Law Charges	7 8 5	.....	0 12 0	.....	.....	.....	.....	.....	.....	.....	.....	8 4 5

Carriage of Records	651 3 6	155 13 0	.....	.....	484 1 6	.....	.....	.....	.....	.....	.....	1,291 2 0
Batta to Prisoners	.....	0 13 0	0 1 3	.....	0 6 6	5 3 3	1 2 2	3 7 6	0 7 3	0 5 3	.....	11 14 2
Feed of detained Animals ...	.....	1 0 0	.....	1 0 0	.....	19 14 0	.....	.....	.....	.....	.....	21 14 0
Repair of Water-pipes	.....	.....	.....	.....	59 3 6	.....	.....	.....	.....	.....	.....	59 3 6
Thatching of Barges	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Parcel Charges	148 3 9	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	148 3 9
Charges for destroying Salt ...	.....	.....	.....	4 6 3	.....	.....	.....	.....	.....	.....	.....	4 6 3
Charges in connection with salt supplied to Fish-curing yards...	.....	.....	.....	80 0 9	.....	25 5 3	.....	.....	623 7 3	.....	.....	728 13 3
Medical Charges	.....	.....	599 3 10	.....	.....	.....	.....	.....	.....	.....	.....	599 3 10
Repairs to Scales and Weights...	.....	.....	.....	.....	.....	.....	.....	.....	4 0 0	.....	.....	4 0 0
Conveyance of Confiscated Salt .	.....	.....	.....	8 12 0	.....	0 15 0	1 12 0	2 9 0	0 10 6	.....	.....	14 10 6
Boat-hire	.....	.....	.....	.....	35 0 0	.....	.....	.....	.....	.....	.....	35 0 0
Purchase of Tents	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gadies and Takias	.....	.....	.....	.....	.....	195 12 0	135 12 6	111 6 0	.....	.....	.....	442 14 6
Water-supply Charges	.....	.....	282 13 6	.....	.....	.....	66 12 9	45 0 0	.....	.....	.....	394 10 3
Grain Compensation ...	.....	.....	.....	1 6 8	.....	67 14 7	6 7 0	.....	2 1 0	.....	.....	77 13 3
Batta to Witnesses	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Boat Contingencies	.....	.....	.....	27 15 6	107 8 3	5 14 0	15 2 0	11 2 0	.....	.....	.....	167 9 9
Conveyance of Treasure	.....	.....	34 9 6	17 4 0	.....	.....	27 8 0	.....	4 12 0	27 0 0	.....	111 1 6
Construction of New Boats ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Boat Stores and Repairs... ...	2,726 0 6	.....	.....	1,620 12 10	8,305 9 1	871 2 4	740 12 3	312 9 8	8 4 0	0 13 0	.....	14,585 15 8
Treaty Provision of Salt... ...	.....	.....	27 5 6	.....	.....	.....	.....	.....	.....	.....	.....	27 5 6
Conveyance of Timber	.....	.....	1,304 3 0	.....	.....	.....	.....	.....	.....	.....	.....	1,304 3 0
Cost of Tracing Cloth	.....	57 4 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	57 4 0
Peons' Clothing	79 11 3	1,653 5 6	.....	.....	.....	.....	10 0 0	.....	.....	.....	.....	1,743 0 9
Purchase of Woollen Cloth ...	.....	4,249 14 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,249 14 0
Conveyance of Dead Stock ...	.....	.....	.....	.....	.....	.....	.....	.....	2 8 0	.....	.....	2 8 0
Tape for Peons' Belts	.....	9 5 9	.....	.....	.....	.....	.....	.....	.....	.....	.....	9 5 9
Railway freight on Scales ...	.....	.....	34 2 0	8 3 0	.....	.....	.....	.....	.....	.....	.....	42 5 0
Office Rent, Rates and Taxes ...	.....	360 0 0	.....	.....	36 0 0	4 0 0	.....	360 0 0	.....	.....	.....	760 0 0
Charges of Maps	.....	.....	40 11 6	.....	.....	.....	.....	.....	.....	.....	.....	40 11 6
Repairs to Scales and Weights...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ground Rent	.....	142 9 6	50 0 0	.....	.....	.....	.....	.....	.....	.....	.....	192 9 6
Thatching of Salt-heaps... ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sewing Machine	.....	119 5 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	119 5 0
Advertisement Charges	.....	.....	13 8 0	.....	.....	.....	.....	.....	.....	.....	.....	13 8 0
Remuneration to Lancers ..	.....	10 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	10 0 0
Pilotage Fee	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
House Tax...	.....	.....	125 9 7	.....	.....	.....	.....	.....	.....	.....	.....	125 9 7
Gám Kharach Allowance ...	.....	.....	360 0 0	.....	.....	.....	.....	.....	.....	.....	.....	360 0 0
Cost of digging trenches... ...	.....	185 11 5	.....	.....	.....	.....	.....	.....	.....	.....	.....	185 11 5
Salt Purchase and Freight ...	.....	.....	4,11,422 5 0	.....	.....	.....	.....	.....	.....	.....	.....	4,11,422 5 0
Cost for Chaukis	.....	3,520 6 4	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,520 6 4
Cost of Bamboos	.....	75 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	75 0 0
Charges for making up Clothing and cost of Boots, &c.... ..	.....	2,788 8 6	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,788 8 6
Unexpended balance of Cheques.	.....	.....	.....	.....	.....	.....	.....	.....	.....	2 14 4	.....	2 14 4
Prize for manufacturing best Salt	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cost of Arms	.....	296 6 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	296 6 0
Prize to Salt Manufacturers ...	.....	.....	600 0 0	.....	.....	.....	.....	.....	.....	.....	.....	600 0 0
Cost of Baskets	.....	2 3 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	2 3 0
Railway Charges on Military Stores	.....	111 12 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	111 12 0
Cart-hire for Prisoners	.....	1 12 9	.....	.....	.....	.....	.....	.....	.....	.....	.....	1 12 9
Total ...	68,121 14 2	1,91,275 14 5	5,05,822 6 5	37,704 14 5	68,713 1 0	1,30,539 3 2	1,19,755 10 11	49,063 3 6	48,975 5 1	12,097 1 10	.....	12,32,068 10 11
Total Salt ...	68,121 14 2	1,91,275 14 5	5,05,822 6 5	42,472 1 0	68,713 1 0	1,30,539 3 2	1,19,755 10 11	49,063 3 6	48,975 5 1	12,097 1 10	4,22,461 5 11	16,59,297 3 5
Allowances and Assignments.												
Haks	.....	.....	5,698 11 5	3,244 7 9	.....	197 15 0	1,665 0 5	733 10 0	1,630 9 7	.....	.....	13,170 6 2

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			Southern Division.					North Kánara.	Portuguese India.	Total.
	Bombay Head Quarter Office.	Northern Frontier Range.	Khándéshs Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast Guard, Southern Division, Mátunga and Suvurndurg	Thána Range.	Uran Range.	[Alibág Range.]	Ratnágiri Range.	Kánara Range.	Goa Range.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Marine Fund.												
Northern Port Fund.												
Collection and Management.												
Establishment	250 1 0	.....	.....	.....	.....	77 0 0	.....	.....	.....	.....	.....	327 1 0
Contingencies	63 0 0	.....	.....	189 12 0	.....	.....	.....	.....	.....	.....	.....	252 12 0
Contribution to Coast Guard Establishment	5,000 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,000 0 0
Vessels and Boats.												
Establishment	.....	.....	.....	560 10 4	.....	.....	.....	.....	.....	.....	.....	560 10 4
Contingencies	.....	.....	.....	37 13 3	.....	.....	.....	.....	.....	.....	.....	37 13 3
Grain Compensation	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Beacons and Light-Houses.												
Establishment	.....	.....	.....	3,224 5 0	.....	.....	.....	.....	.....	.....	.....	3,224 5 0
Stores	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Contingencies	2,301 5 6	.....	.....	326 9 8	.....	16 14 0	.....	.....	.....	.....	.....	2,644 13 2
Pension and Gratuity	.....	.....	.....	156 8 11	.....	.....	.....	.....	.....	.....	.....	156 8 11
Grain Compensation	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sundrai Bandar Establishment...	.....	.....	.....	414 3 10	.....	.....	.....	.....	.....	.....	.....	414 3 10
Miscellaneous	.....	.....	.....	91 4 0	.....	.....	.....	.....	.....	.....	.....	91 4 0
Construction and Repairs.												
Cost of Original Works and repairs executed by Public Works Agency	.....	.....	923 2 0	5,236 14 7	.....	.....	.....	.....	.....	.....	.....	6,160 0 7
Cost of Original Works and repairs executed departmentally.	.....	.....	.....	302 2 2	.....	.....	.....	.....	.....	.....	.....	302 2 2
Total ...	7,614 6 6	.....	923 2 0	10,540 3 9	.....	93 14 0	.....	.....	.....	.....	.....	19,171 10 3
Southern Port Fund.												
Collection and Management.												
Pay of Port Officer	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,400 0 0	.....	2,400 0 0
Do. of Establishment	639 13 8	.....	.....	.....	.....	.....	.....	179 10 9	.....	764 0 0	.....	1,583 8 5
Contribution to Coast Guard Establishment	5,000 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,000 0 0
Contingencies	207 5 6	.....	.....	.....	.....	10 13 4	.....	.....	9 14 0	361 7 9	.....	589 8 7
Removal of Waifs...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

Vessels and Boats.												
Establishment	.....	.....	.....	.....	.....	.....	.....	549 0 2	1,083 2 9	1,893 0 0	.....	3,525 2 11
Stores	.....	.....	.....	.....	.....	.....	.....	.....	3 15 8	61 0 0	.....	64 15 8
Buoy Contingencies	555 12 0	.....	.....	.....	.....	.....	.....	61 5 1	562 6 2	26 4 0	.....	1,205 11 3
Contingencies	314 5 0	.....	.....	.....	.....	.....	.....	91 11 1	627 3 6	54 1 9	.....	1,087 5 4
Beacons and Light-Houses.												
Establishment	.....	.....	.....	.....	.....	929 11 8	287 12 3	560 7 0	3,296 8 6	3,128 11 8	.....	8,203 3 1
Provision to Establishment ...	.....	.....	.....	.....	.....	.....	.....	.....	302 3 0	427 12 10	.....	729 15 10
Oil for Cranes	.....	.....	.....	.....	.....	.....	.....	.....	20 3 0	.....	.....	20 3 0
Contingencies	36 12 0	.....	.....	.....	.....	466 12 9	89 6 3	296 9 1	2,679 13 5	3,501 9 10	.....	7,070 15 4
Refunds	87 7 0	.....	.....	.....	.....	4 12 6	.....	72 14 5	4 9 0	.....	.....	169 10 11
Removal of Waifs	.....	.....	.....	.....	.....	1 0 0	7 8 7	43 8 10	44 11 9	.....	.....	96 13 2
Construction and Repairs.												
Cost of Original Works and repairs executed by Public Works Agency	.....	.....	.....	.....	.....	1,840 11 2	.....	57 14 6	1,711 8 7	2,003 12 10	.....	5,556 0 7
Cost of Original Works and repairs executed by departmental agency	.....	.....	.....	.....	.....	10 13 9	.....	.....	.....	11 4 8	.....	80 0 11
Total ...	6,841 7 2	.....	.....	.....	.....	3,264 11 2	384 11 1	1,913 0 11	10,346 3 5	14,633 1 4	.....	37,383 3 0
Total Marine Fund ...	14,455 13 8	.....	923 2 0	10,540 3 9	.....	3,358 9 2	384 11 1	1,913 0 10	10,346 3 5	14,633 1 4	.....	56,554 13 3
Tankária Dharam Talav Fund ...	.....	.....	.....	60 0 0	.....	.....	.....	.....	.....	.....	.....	60 0 0
Horse Fund ...	.....	6,088 7 8	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,088 7 8
Total Expenditure ...	1,57,328 12 5	1,97,364 6 1	5,13,616 1 10	1,07,711 13 11	89,070 1 1	1,49,306 1 9	1,37,278 6 6	53,317 3 1	73,444 10 4	56,425 2 7	4,22,461 5 11	19,57,324 1 6

A. C. TREVOR,
Collector of Salt Revenue.

STATEMENT No. V., showing the Produce and Sales of

Divisions.	Tálukas.	Saza.	Salt Works.	Balance at the commencement of the year.	Produce. Estimated contents of heaps.	Produce. Excess over estimate of lots disposed of.	Produce. Total according to revised Estimates.	Total of Balance and Produce.
				M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.
	Ahmedabad Collectorate.							
Northern Division.	Kharágho la	2	2	2,093,206 37 0	1,754,406 0 0	47,459 13 0	1,801,865 13 0	3,895,072 10 0
	Ahmedabad			53,635 0 0	136,474 0 0	346 0 0	136,820 0 0	190,455 0 0
	Surat Collectorate.							
	Bulsár	2	2	18,716 0 0	355,322 0 0	11,961 0 0	367,283 0 0	385,999 0 0
	Portuguese India.							
	Daman	...	...	110,750 2 0	1 25 0	.....	1 25 0	110,751 27 0
	Total N. D. ...	4	4	2,276,307 39 0	2,246,203 25 0	59,766 13 0	2,305,969 38 0	4,582,277 37 0
	Portuguese India.							
	Goa	4	58	20,968 11 40	189,061 19 0	2,682 19 0	191,743 38 0	212,712 9 40
	Bardez	6	81	24,856 5 0	184,166 12 0	5,095 24 20	189,261 36 20	214,118 1 20
	Salsette	5	110	6,990 37 40	65,564 20 0	1,994 0 0	67,558 20 0	74,549 17 40
	Thána Collectorate.							
Southern Division.	Umbargaon	1	1	2,760 0 0	10,622 0 0	.....	10,622 0 0	13,382 0 0
	Bassein	4	19	23,993 4 0	726,090 20 0	11,423 37 0	737,514 17 0	761,507 21 0
	Gorebandar	6	37	70,714 12 0	723,198 10 0	25,427 1 0	748,625 11 0	819,339 23 0
	Trombay	4	19	18,987 0 0	615,295 30 0	10,548 10 0	625,844 0 0	644,831 0 0
	Island of Bombay.							
	Mátunga	6	23	44,754 20 0	635,280 10 0	15,795 20 0	651,075 30 0	695,830 10 0
	Kolába Collectorate.							
	Uran	10	79	69,241 27 40	1,503,360 30 0	54,331 24 40	1,557,692 14 40	1,626,934 2 0
	Panvel	6	19	38,113 8 0	468,681 37 0	7,421 20 0	476,103 17 0	514,216 25 0
	Karanja	4	24	37,019 37 0	566,075 0 0	59,030 30 0	625,105 30 0	662,125 27 0
	Penn	5	33	53,748 12 40	671,729 29 0	12,799 36 40	684,529 25 40	738,277 38 0
	Ratnágiri Collectorate.							
	Shiroda	1	20	10,687 3 0	45,635 24 0	2,126 26 0	47,762 10 0	58,449 13 0
	Kánara Collectorate.							
	Ankola	1	135	88,639 24 0	192,038 0 0	1,645 13 40	193,683 13 40	282,322 37 40
	Total S. D. ...	63	658	511,474 2 0	6,596,800 1 0	210,322 21 60	6,807,122 22 60	7,318,596 24 60
	Grand Total ...	67	662	2,787,782 1 0	8,843,003 26 0	270,088 34 60	9,113,092 20 60	11,900,874 21 60

Salt manufactured in the Bombay Presidency for the year ending 1885-86.

Sales.				Amount of Excise Duty collected.	Loss and Wastage.	Total of Sales and Loss and Wastage.	Balance in hand at the close of the year.	Remarks.
On payment of full duty.	On payment of nominal duty.	Free of Duty.	Total.					
M. s. t.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	
2,823,055 0 0	.....	1,531 20 0	2,824,586 20 0	58,31,440 0 0	342,996 36 0	3,167,583 16 0	727,488 34 0	
136,699 0 0	.....	.....	136,699 0 0	2,73,398 0 0	1,936 0 0	138,635 0 0	51,820 0 0	
295,764 0 0	.....	400 0 0	296,164 0 0	5,91,528 0 0	14,051 0 0	310,215 0 0	75,784 0 0	
35,725 0 0	.....	10,599 1 0	46,324 1 0	71,450 0 0	12,580 0 0	58,904 1 0	51,847 26 0	
3,291,243 0 0	.....	12,530 21 0	3,303,773 21 0	67,67,816 0 0	371,563 36 0	3,675,337 17 0	906,940 20 0	
1,369 0 0	.....	91,291 25 0	92,660 25 0	4,880 0 0	24,978 25 40	117,639 10 40	95,072 39 0	
159,331 17 0	.....	5,090 0 0	164,421 17 0	3,18,662 11 11	11,098 39 12	175,520 16 12	38,597 25 8	
19,015 23 0	.....	29,592 0 0	48,607 23 0	40,401 3 0	5,257 17 40	53,865 0 40	20,684 17 0	
6,868 4 0	.....	.....	6,868 4 0	13,736 3 2	551 36 0	7,420 0 0	5,962 0 0	
683,429 0 0	.....	.....	683,429 0 0	13,49,100 0 0	54,248 9 0	737,677 9 0	23,830 12 0	
704,654 30 0	.....	50 0 0	704,704 30 0	13,78,284 0 0	53,980 13 0	758,685 3 0	60,654 20 0	
580,792 0 0	.....	.....	580,792 0 0	11,59,223 0 0	50,008 30 0	630,800 30 0	14,030 10 0	
474,524 0 0	95,152 0 0	.....	569,676 0 0	9,57,319 12 0	40,659 0 0	610,335 0 0	85,495 10 0	
1349,868 10 0	12,888 0 0	10,831 22 0	1,373,587 32 0	27,23,824 6 0	108,232 0 0	1,481,819 32 0	145,114 10 0	
420,074 4 0	.....	.....	420,074 4 0	8,44,328 3 2	53,830 15 0	473,904 19 0	40,312 6 0	
233,033 0 0	341,288 0 0	.....	574,321 0 0	4,51,786 10 0	31,933 34 0	606,254 34 0	55,870 33 0	
488,532 4 0	30,672 0 0	.....	519,204 4 0	9,59,419 15 1	94,360 13 0	613,564 17 0	124,713 21 0	
48,930 20 0	.....	615 0 0	49,545 20 0	97,861 0 0	3,226 33 0	52,772 13 0	5,677 0 0	
180,350 16 40	.....	.....	180,350 16 40	3,60,700 13 4	18,306 22 0	198,656 38 40	83,665 39 0	
5,350,772 8 40	480,000 0 0	137,470 7 0	5,968,242 15 40	1,06,59,527 13 8	550,673 7 12	6,518,915 22 52	799,681 2 8	
8,642,015 8 40	480,000 0 0	150,000 28 0	9,272,015 36 40	1,74,27,343 13 8	9,22,237 3 12	10,194,252 39 52	1,706,621 22 8	

A. C. TREVOR,
Collector of Salt Revenue.

STATEMENT No. VI., showing the Quantities of Salt sold at the various Sazas in the Konkan and

Sázas.		At 6 pies per Maund.		At 7 pies per Maund.		At 8 pies per Maund.		At 9 pies per Maund.		At 10 pies per Maund.	
		Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
		Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Umbargaon	Maroli	..	..	..	..	..	..	..	..	..	..
Bassein	Omelman	..	..	..	..	..	..	..	..	..	..
	1st Joochandra ..	...	..	..	..	..	..	..	..	..	..
	2nd do.	..	..	..	..	..	..	..	..	..	..
	Panju	..	..	..	..	..	..	..	..	..	..
Ghodbandar	Bháyndar ..	..	..	..	..	..	..	..	..	..	..
	Murdha	..	..	1,250 0 0	46 14 0	..	..	..	..	1,040 0 0	52 0 0
	Morwa	..	..	240 0 0	9 0 0	..	..	..	..	..	..
	Dongri	..	..	..	..	..	..	..	..	640 0 0	32 0 0
	Malavni .. .	..	..	..	..	..	..	..	..	..	..
	Goregaon	..	..	..	..	..	..	..	..	..	..
Trombay	Trombay	..	..	..	..	4,104 0 0	171 0 0	17,551 0 0	822 11 3	..	..
	Dewanar	..	..	..	..	4,140 0 0	172 8 0	21,416 0 0	1,003 14 0	..	..
	Mahul	..	..	..	..	4,228 0 0	176 2 8	..	..	..	..
	Ghatkoper ..	..	..	..	..	..	..	..	..	..	..
Mátunga	Wadála .. .	..	..	..	..	..	..	..	..	..	..
	Dadkhudai ..	..	..	..	..	..	..	..	..	..	..
	Sulemansha ..	..	..	..	..	..	..	..	..	..	..
	Rowli	..	..	..	..	..	..	..	..	..	..
	Salámati	..	..	..	..	..	..	..	..	..	..
	Kowani	..	..	..	..	100 0 0	4 2 8	..	..	..	..
Uran	Batatone	3,204 30 0	100 2 4	..	..	..	..	..	..	..	..
	Dongarkhár ..	2,535 0 0	79 3 6	..	..	865 0 0	36 0 8	..	..	..	..
	Dabji	1,735 0 0	54 8 6	..	..	720 0 0	30 0 0	..	..	720 0 0	37 8 0
	Musghát	11,660 0 0	364 6 0	..	..	650 0 0	27 1 4	865 0 0	40 8 9	..	..
	Chiwri	12,365 0 0	386 6 6	..	..	..	..	..	..	..	..
	Zagdi	19,865 0 0	620 12 6	..	..	2,055 0 0	85 10 0	..	..	..	..
	Katekhár	6,810 0 0	212 13 0	..	..	..	..	..	..	..	..
	Gamti	7,715 0 0	241 1 6	..	..	650 0 0	27 1 4	..	..	..	..
	Shewa	34,275 0 0	1,071 1 6	..	..	..	..	..	..	..	..
	Zeravli	23,740 0 0	741 14 0	..	..	..	..	..	..	655 0 0	34 1 10
Paranja	Ovlibhendi ..	..	..	..	..	..	..	..	..	..	..
	Chirner	..	..	..	..	..	..	..	..	..	..
	Bhendkal ..	..	..	..	..	..	..	..	..	..	..
	Soumogra ..	..	..	..	..	..	..	..	..	..	..
Panvel	Panvel	..	..	..	..	..	..	..	..	..	..
	Waghvli	..	..	..	..	..	..	21 0 0	0 15 9	..	..
	Belapur	..	..	..	..	..	..	795 0 0	37 4 8	..	..
	Karawe	..	..	..	..	..	..	..	..	..	..
	Nerul	..	..	..	..	..	..	..	..	..	..
	Sarsole	290 0 0	9 1 0	..	..	..	..	..	..	..	..
Pen	Umberde	..	..	..	..	..	..	..	..	..	..
	Sambri	..	..	..	..	..	..	..	..	..	..
	Shilotar	..	..	..	..	..	..	..	..	..	..
	Sonagar	..	..	..	..	..	..	..	..	..	..
	Chikhli	..	..	..	..	..	..	..	..	..	..
Shiroda	Shiroda	..	..	..	..	..	..	..	..	..	..
Ankola	Nagarbail ..	..	..	..	..	..	..	..	..	..	..
Goa	Goa	..	..	..	..	..	..	..	..	..	..
Bardez	Bardez	..	..	..	..	..	..	..	..	..	..
Sálsette	Sálsette	..	..	..	..	..	..	..	..	..	..
	Total ..	124,194 30 0	3,881 1 4	1,490 0 0	55 14 0	17,512 0 0	729 10 8	40,648 0 0	1,905 6 0	3,055 0 0	155 9 10

At 11 pies per Maund.		At 1 anna per Maund.		At 1 anna 1 pie per Maund.		At 1 anna 2 pies per Maund.		At 1 anna 3 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	420 0 0	26 4 0	..	..	..	..	..	..
..	..	1,760 0 0	110 0 0	..	..	..	..	..	..
..	..	2,760 0 0	172 8 0	..	..	..	..	..	..
..	..	720 0 0	45 0 0	..	..	..	..	..	..
..	..	200 0 0	12 8 0	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	1,917 0 0	119 13 0	..	..	8,891 0 0	648 4 10	..	..
..	..	3,287 0 0	205 7 0	..	..	5,907 0 0	430 11 6	..	..
..	..	9,176 0 0	573 8 0	..	..	8,062 0 0	587 13 8	..	..
..	..	6,952 0 0	434 8 0	..	..	..	..	..	..
1,730 0 0	99 1 10	1,600 0 0	100 0 0	1,173 0 0	79 6 9	..	..	..	..
962 0 0	55 1 10	450 0 0	28 2 0	120 0 0	8 2 0	..	..	..	..
4,218 0 0	241 10 6	15,260 0 0	953 12 0	1,625 0 0	110 0 5	..	..	..	..
746 0 0	42 11 10	13,180 0 0	823 12 0	680 0 0	46 0 8	..	..	..	..
900 0 0	51 9 0	11,885 0 0	742 13 0	6,976 0 0	472 5 4	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	21,280 20 0	1,330 0 6	1,100 0 0	74 7 8	..	..	5,335 0 0	416 12 9
..	..	33,302 0 0	2,112 10 0	540 0 0	36 9 0	..	..	..	..
..	..	22,323 20 0	1,395 3 5	865 0 0	58 9 1	..	..	..	..
..	..	18,420 0 0	1,151 4 0	1,525 0 0	103 4 1	..	..	..	..
..	..	23,847 0 0	1,490 7 0	720 0 0	48 12 0	..	..	..	..
..	..	15,736 0 0	983 8 0	..	..	..	..	..	..
..	..	8,281 0 0	517 9 0	..	..	..	..	..	..
..	..	22,177 0 0	1,386 1 0	..	..	..	..	..	..
..	..	39,710 0 0	2,481 14 0	..	..	..	..	..	..
..	..	24,360 0 0	1,522 8 0	..	..	..	..	..	..
..	..	109,380 0 0	6,836 4 0	2 6 0 0	14 10 0	..	..	..	..
..	..	10,664 0 0	666 8 0	..	..	..	..	..	..
750 0 0	42 15 6	22,559 0 0	1,409 15 0	..	..	..	..	..	..
..	..	51,907 0 0	3,244 3 0	..	..	..	..	..	..
..	..	37 0 0	2 5 0	..	..	..	..	..	..
..	..	7,906 0 0	494 2 0	..	..	..	..	..	..
..	..	4,728 0 0	295 8 0	..	..	..	..	..	..
..	..	1,869 10 0	116 13 8	..	..	..	..	..	..
..	..	6,164 30 0	385 4 9	..	..	..	..	..	..
..	..	7,927 0 0	495 7 0	..	..	..	..	..	..
..	..	2,323 0 0	145 3 0	..	..	..	..	..	..
..	..	12,663 0 0	791 7 0	..	..	..	..	..	..
..	...	4,507 0 0	281 11 0	..	..	..	..	..	..
580 0 0	32 3 7	10,739 0 0	671 3 0	..	...	..	..	..	..
32,552 0 0	1,808 7 2	42,974 30 0	2,685 14 9	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
42,438 0 0	2,373 13 3	595,852 30 0	37,240 12 9	15,540 0 0	1,052 3 0	22,860 0 0	1,666 14 0	5,335 0 0	416 12 9

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At 1 anna 4 pies.		At 1 anna 5 pies.		At 1 anna 6 pies.		At 1 anna 7 pies.		At 1 anna 8 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
	..	..	..	..	..	..	..	..	..
320 0 0	26 10 6	..	..	..	..	..	..	..	..
.	..	..	..	..	..	..	..	..	..
	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
	..	..	..	..	..	960 0 0	96 0 0	..	..
	..	..	..	..	..	2,137 20 0	213 12 0	..	..
..	..	..	..	..	..	800 0 0	80 0 0	..	..
..	..	..	..	..	..	541 0 0	54 1 7	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
.	..	..	..	9,145 0 0	857 5 6	..	..	..	..
.	..	..	..	9,354 0 0	876 15 0	..	..	..	..
.	..	...	..	22,140 0 0	2,075 10 0	..	..	..	..
..	..	..	..	..	..	..	..	..	..
388 0 0	28 2 8	..	..	..	..	9,761 0 0	965 14 11	..	..
440 0 0	36 10 8	..	..	..	..	5,583 0 0	552 7 9	..	..
540 0 0	45 0 0	..	..	..	..	6,496 0 0	642 13 4	..	..
.	..	..	..	..	..	16,098 0 0	1,593 0 6	..	..
.	..	..	..	..	..	1,097 0 0	108 8 11	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	1,542 0 0	136 8 6	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
1,000 0 0	83 5 4	..	..	..	..	..	..	..	..
615 0 0	51 4 0	..	..	..	..	..	..	..	..
.	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	4,504 0 0	422 4 0	..	..	..	..
1,728 0 0	144 0 0	..	..	—	..	..	..	..	..
1,470 0 0	122 8 0	..	..	3,204 0 0	300 6 0	..	..	..	..
1,440 0 0	120 0 0	..	..	8,224 0 0	771 0 0	..	..	936 0 0	97 8 0
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	432 0 0	40 8 0	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	16 20 0	1 8 9	..	..	..	..
..	..	..	..	226 22 0	21 3 10	..	..	..	..
.	..	..	..	213 0 0	19 15 6	..	..	..	..
..	..	..	..	210 0 0	19 11 0	..	..	..	..
..	..	..	..	570 2 0	53 7 1	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
7,891 0 0	657 9 4	1,542 0 0	136 8 6	58,239 4 0	5,459 14 8	43,473 20 0	4,306 11 0	936 0 0	97 8 0

At 1 anna 9 pies.		At 1 anna 10 pies.		At 1 anna 11 pies.		At 2 annas.		At 2 annas 2 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
..	..	..	..	..	..	99 4 0	12 6 2	..	..
..	..	..	..	..	..	400 0 0	50 0 0	..	..
..	..	..	..	..	..	320 0 0	40 0 0	..	..
..	..	..	..	..	..	1 0 0	0 2 0	..	..
..	..	..	..	..	..	..	..	..	..
..	..	45,080 0 0	5,071 8 0	..	..	29,789 30 0	3,723 11 6	1,280 0 0	176 0 0
..	..	75,063 0 0	8,444 9 5	..	..	49,112 0 0	6,139 0 0	1,924 0 0	264 8 10
..	..	135,391 20 0	15,231 8 9	..	..	33,955 30 0	4,244 7 6	2,250 0 0	309 6 0
..	..	101,086 20 0	11,372 3 7	..	..	20,820 20 0	2,602 9 0	1,547 20 0	212 12 6
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	3,375 0 0	421 14 0	..	..
..	..	1,483 0 0	169 14 10	..	..	35,715 20 0	4,464 7 0	..	..
..	..	8,060 0 0	923 8 8	..	..	37,414 20 0	4,676 13 0	..	..
..	..	6,892 0 0	789 11 4	..	..	34,294 0 0	4,286 12 0	..	..
..	..	..	..	..	..	12,558 0 0	1,569 12 0	..	..
10,551 0 0	1,154 0 3	..	..	..	..	14,025 0 0	1,753 2 0	..	..
29,723 20 0	3,251 0 1	..	..	500 0 0	59 14 4	7,834 20 0	979 5 0	..	..
6,574 0 0	719 0 6	..	..	..	..	42,649 0 0	5,331 2 0	..	..
8,690 0 0	950 7 6	..	..	..	..	34,953 0 0	4,369 2 0	..	..
17,456 0 0	1,909 4 0	..	..	..	..	6,190 0 0	773 12 0	..	..
120 0 0	13 2 0	..	..	..	..	616 0 0	77 0 0	..	..
1,470 0 0	160 12 6	..	..	..	..	51,638 0 0	6,454 12 0	..	..
..	..	..	..	..	..	98,781 0 0	12,347 10 0	..	..
..	..	..	..	..	..	51,965 0 0	6,495 10 0	..	..
..	..	..	..	..	..	63,292 20 0	7,911 9 0	..	..
1,296 0 0	141 12 0	..	..	..	..	108,155 0 0	13,519 6 0	..	..
720 0 0	78 12 0	..	..	..	..	40,362 20 0	5,045 5 0	..	..
1,370 0 0	149 13 6	..	..	..	..	26,381 0 0	3,297 10 0	..	..
750 0 0	82 0 6	..	..	..	..	43,948 0 0	5,493 8 0	..	..
..	..	..	..	..	..	81,328 10 0	10,166 0 6	1,760 0 0	238 5 4
..	..	..	..	..	..	55,214 0 0	6,901 12 0	..	..
29,924 0 0	3,272 15 0	..	..	..	..	38,179 0 0	4,772 6 0	.	..
14,928 0 0	1,632 12 0	..	..	..	..	33,461 0 0	4,182 10 0	..	..
71,986 0 0	7,873 7 6	..	..	..	..	65,316 0 0	8,164 8 0	..	..
39,090 0 0	4,275 7 6	..	..	..	..	49,175 0 0	6,146 14 0	..	..
..	..	..	..	..	..	1,839 20 0	229 15 0	..	..
..	..	..	..	..	..	29,133 0 0	3,641 10 0	..	..
..	..	..	..	..	..	62,251 2 0	7,781 6 1	..	..
..	..	..	..	..	..	43,075 10 0	5,384 6 6	..	..
..	..	..	..	..	..	87,845 1 0	10,980 10 1	..	..
..	..	..	..	..	..	87,474 0 0	10,934 4 0	..	..
..	..	..	..	..	..	46,694 0 0	5,836 12 0	..	..
32 0 0	3 8 0	..	..	..	..	80,641 31 0	10,080 3 7	..	..
108 18 0	11 13 9	..	..	..	..	65,363 8 0	8,170 6 5	..	..
..	..	..	..	..	..	112,141 0 0	14,017 10 0	..	..
..	..	..	..	..	..	81,608 4 0	10,201 0 2	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
0 788 38 0	25,680 0 7	373,056 0 0	42,003 0 7	500 0 0	59 14 4	1,869,384 30 0	2,33,673 1 6	8,761 20 0	1,201 0 8

At 2 annas 3 pies.		At 2 annas 5 pies.		At 2 annas 6 pies.		At 2 annas 7 pies.		At 2 annas 8 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
M. s. t.	Rs. a. p.	M. s. t.	Rs. a. p.	M. s. t.	Rs. a. p.	M. s. t.	Rs. a. p.	M. s. t.	Rs. a. p.
	..	..	..	..	..	..	..	..	..
	..	..	..	..	..	..	..	..	..
	..	..	..	..	..	..	..	..	..
	..	..	..	..	..	..	..	..	..
	..	400 0 0	60 6 8	..	..	..	..	..	..
.	..	19,353 30 0	2,903 1 0	..	..	650 0 0	105 10 0	..	..
	.	12,439 10 0	1,864 8 7	..	..	891 0 0	144 12 7	..	..
..	..	8,042 0 0	1,206 4 10	..	..	..	..	..	..
	..	6,538 20 0	980 7 7	..	..	..	..	..	..
	..	..	..	..	..	..	..	..	..
..	..	6,042 10 0	906 5 5	..	..	..	..	..	..
.	..	..	..	..	..	..	..	..	..
.	..	..	..	..	..	..	..	..	..
844 0 0	121 8 0	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
15,514 0 0	2,223 13 6	848 0 0	128 1 4	..	..	..	..	21,710 0 0	3,618 5 4
4,500 0 0	634 1 8	11,858 0 0	1,791 0 10	..	..	..	..	11,243 0 0	1,873 13 4
6,777 0 0	953 0 3	320 0 0	48 5 4	..	..	..	..	18,189 20 0	3,033 4 0
14,043 0 0	1,974 12 9	530 20 0	80 2 0	..	..	..	..	16,440 0 0	2,740 0 0
4,767 0 0	529 11 9	805 0 0	121 9 5	..	..	..	..	11,635 10 0	1,939 3 4
2,311 0 0	324 15 9	341 10 0	51 8 8	..	..	..	..	10,316 10 0	1,719 6 0
972 0 0	136 11 0	..	..	2,836 0 0	443 2 0	..	..	7,099 22 0	1,183 4 4
..	..	400 0 0	60 6 8	575 0 0	89 13 6	..	..	9,145 0 0	1,524 2 8
.	..	1,374 0 0	207 8 6	..	..	..	..	6,832 0 0	1,138 10
1,152 0 0	162 0 0	324 0 0	48 15 0	5,397 0 0	843 4 6	..	..	6,989 0 0	1,164 13
..	..	..	..	612 0 0	95 10 0	..	..	9,312 0 0	1,552 0
360 0 0	50 10 0	..	..	..	..	..	..	5,971 0 0	995 2
..	..	..	..	433 0 0	67 10 6	..	..	1,440 0 0	240 0
	..	..	..	578 0 0	90 5 0	..	..	966 0 0	161 0
	..	..	..	1,753 30 0	274 0 5	..	..	4,683 0 0	780 8 0
.	..	..	..	990 0 0	154 11 0	..	..	2,704 0 0	450 10 8
2,772 0 0	389 13 0	..	..	..	..	..	..	..	..
2,520 0 0	354 6 0	..	..	..	..	..	..	..	..
4,932 0 0	693 9 0	432 0 0	65 4 0	580 0 0	90 10 0	..	..	432 0 0	72 0 0
1,800 0 0	253 2 0	252 0 0	38 1 0	300 0 0	46 14 0	..	..	360 0 0	60 0 0
158 0 0	22 3 6	..	..	180 0 0	28 2 0	..	..	..	..
..	..	..	..	575 0 0	89 13 6	..	..	..	..
..	..	..	..	1,151 0 0	179 13 6	..	..	..	..
700 0 0	98 7 0	..	..	21,294 8 0	3,327 3 6	..	..	..	..
..	..	..	..	180 35 0	28 4 2	..	..	..	..
..	..	..	..	720 35 0	112 10 2	..	..	..	..
..	..	..	..	108 0 0	16 14 0	..	..	..	..
..	..	..	..	59 24 0	9 5 0	..	..	..	..
42 3 0	5 14 8	..	..	1,257 6 0	196 6 11	..	..	..	..
..	..	..	..	681 12 0	106 7 3	..	..	..	..
..	..	..	..	412 15 0	64 6 11	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
63,493 3 0	8,928 11 5	70,289 20 0	10,562 0 10	40,675 5 0	6,355 7 10	1,541 0 0	250 6 7	145,477 22 0	24,246 4 0

...ns 9 pies.		At 2 annas 10 pies.		At 2 annas 11 pies.		At 3 annas.		At 3 annas 1 pie.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
..	..	..	..	..	..	2,005 0 0	375 15 0	..	..
..	..	80 0 0	14 2 8	...	..	1,69,185 20 0	31,722 4 6	..	..
..	..	160 0 0	28 5 4	..	..	2,10,848 0 0	39,534 0 0	..	..
330 0 0	56 11 6	..	..	..	..	1,63,567 10 0	30,668 13 9	..	..
240 0 0	41 4 0	..	..	..	..	1,17,029 30 0	21,943 1 3	..	..
..	..	1,901 0 0	332 10 10	..	..	19,227 0 0	3,605 1 0	..	..
..	..	22,149 0 0	3,876 1 2	..	..	6,337 0 0	1,188 3 0	..	..
..	..	1,664 0 0	291 3 2	..	..	8,759 10 0	1,642 5 9	..	..
..	..	..	..	..	..	5 708 10 0	1,070 4 9	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	12,867 0 0	2,412 9 0	..	..
71,712 10 0	12,325 8 8	..	..	..	..	21,895 30 0	4,105 7 3	..	..
61,767 10 0	10,616 3 11	..	..	..	..	27,902 30 0	5,231 12 3	..	..
36,303 0 0	6,239 9 3	..	..	..	..	18,580 10 0	3,483 12 9	..	..
51,729 10 0	8,890 15 5	..	..	..	..	16,027 0 0	3,005 1 0	..	..
..	..	..	..	301 0 0	54 13 11	..	..	3,257 0 0	627 10 5
..	..	..	..	102 0 0	18 9 6	..	..	459 0 0	88 7 3
..	..	..	..	588 0 0	107 3 0	..	..	948 0 0	182 11 0
..	..	..	..	290 0 0	52 13 10	..	..	5,085 20 0	980 0 3
..	..	..	..	36 0 0	6 9 0	..	...	32,320 20 0	6,228 6 11
..	..	..	..	43 0 0	7 13 5	..	..	14,075 20 0	2,712 7 5
289 0 0	49 10 9	432 0 0	76 8 0	..	..	23,664 0 0	4 437 0 0	4,464 0 0	860 4 0
..	..	1,187 0 0	210 3 2	..	..	34,896 0 0	6,543 0 0	..	....
..	..	..	....	576 0 0	105 0 0	11,082 30 0	2,078 0 3	828 0 0	159 9 0
220 0 0	37 13 0	514 0 0	91 0 4	..	..	20,646 0 0	3,871 2 0	864 0 0	166 8 0
..	..	255 0 0	45 2 6	..	..	24,513 0 0	4,596 3 0	1,872 0 0	360 12 0
..	..	2,165 0 0	383 6 2	..	..	39,959 0 0	7,492 5 0	2,707 0 0	521 10 7
..	..	....	.. ..	..	..	14,680 0 0	2,752 8 0	....	.. ..
..	..	324 0 0	57 6	..	..	23,954 0 0	4,491 6 0	1,788 0 0	344 9 0
..	..	864 0 0	153 0	..	..	26,169 0 0	4,906 11 0	1,660 0 0	319 14 4
350 0 0	60 2 6	....	..	..	..	24,599 30 0	4,612 7 3	870 0 0	167 10 6
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	900 0 0	164 1 0	..	..	..	..
..	..	..	..	..	..	8,354 0 0	1,566 6 0	..	..
..	..	..	..	..	..	.. ..	....	..	..
266 0 0	45 11 6	..	..	..	..	19,482 31 0	3,653 0 4	..	..
..	..	..	..	..	..	4,922 0 0	922 14 0	..	..
..	..	..	..	..	..	2,062 26 0	386 11 11	..	..
..	..	..	..	..	..	4,360 14 0	817 9 1	..	..
....	..	..	..	..	..	991 0 0	185 13 0	..	..
101 8 0	17 6 4	..	..	..	..	1,514 1 0	283 14 1	..	..
..	..	..	..	..	..	2,565 31 0	481 1 4	..	..
..	..	..	..	..	..	2,379 0 0	446 1 0	..	..
..	..	..	..	..	..	1,791 0 0	335 13 0	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
23,307 38 0	38,381 0 10	31,695 0 0	5,559 1 4	2,836 0 0	516 15 8	10,92,525 33 0	2,04,848 9 6	71,198 20 0	13,720 8 8

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At 3 annas 2 pies.		At 3 annas 3 pies.		At 3 annas 4 pies.		At 3 annas 6 pies.		At 3 annas [illegible]	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
1,160 20 0	229 10 11	...	...	...	...	...	...	...	...
...	...	114 0 0	23 2 6	...	...	97 0 0	21 3 6	...	...
..	...	...	...	...	...	...	...	...	...
1,449 0 0	289 12 9	...	...	...	...	...	...	3,888 0 0	874 12 9
200 0 0	40 0 0	...	...	...	...	...	...	2,309 0 0	519 8 4
...	...	...	...	260 0 0	53 10 0	...	...	2,887 0 0	649 9 2
...	...	...	...	...	...	...	...	2,547 20 0	573 3 0
...	...	...	...	...	...	...	...	...	...
...	..	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
163 20 0	32 2 7	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	..
...	...	...	...	98 0 0	20 6 8	...	...	13,119 0 0	2,938 1 9
...	...	...	...	8 0 0	1 10 8	...	...	1,060 0 0	237 6 4
...	...	...	...	...	...	...	...	12,564 0 0	2,813 13 0
...	...	...	...	570 0 0	118 12 0	...	...	32,402 0 0	7,256 11 2
...	...	...	...	46 0 0	9 9 4	...	...	10,785 30 0	2,415 8 11
...	...	...	...	...	...	...	...	200 0 0	44 12 8
...	...	...	...	1,836 0 0	382 8 0	...	...	...	...
...	...	...	...	936 0 0	195 0 0	...	...	612 0 0	137 1 0
...	...	...	...	1,094 0 0	227 14 8	...	...	...	...
...	...	...	...	252 0 0	52 8 0	...	...	..	...
...	...	288 0 0	58 8 0	...	...	...	...	...	...
...	...	...	...	1,150 0 0	239 9 4	...	...	...	...
...	...	...	...	432 0 0	90 0 0	...	...	...	...
...	...	...	...	723 0 0	150 10 0	...	...	...	...
...	...	...	...	1,443 0 0	300 10 0	...	...	720 0 0	161 4 0
...	...	...	...	1,300 0 0	270 13 4	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	412 0 0	90 2 0	...	...
...	..	...	...	...	...	...	...	...	...
...	...	97 5 0	19 11 8	...	...	402 21 0	88 0 10	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	188 12 0	41 3 1	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	22 0 0	4 13 0	...	...
...	...	...	...	...	...	35 29 0	7 13 0	...	...
...	...	...	...	...	...	11 10 0	2 7 4	...	...
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3,972 0 0	591 10 3	499 5 0	101 6 2	10,148 0 0	2,113 10 0	1,168 32 0	255 10 9	83,094 10 0	18,621 12 1

At 3 annas 9 pies.		At 4 annas.		At 4 annas 2 pies.		At 4 annas 3 pies.		At 4 annas 5 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
..	..	4,764 0 0	1,191 0 0	..	..	..	..	..	..
52 0 0	12 3 0	437 0 0	109 4 0	..	..	..	..	..	..
..	..	490 0 0	122 8 0	..	..	..	..	243 0 0	67 1 [illegible]
64 0 0	15 0 0	2,101 30 0	525 7 0	..	..	..	..	..	..
..	..	592 0 0	148 0 0	..	..	..	..	..	..
..	..	9,738 10 0	2,434 9 0	250 0 0	65 10 0	..	..	..	..
..	..	6,041 30 0	1,510 7 0	..	..	..	..	..	..
..	..	3,320 0 0	830 0 0	..	..	..	..	..	..
..	..	3,772 0 0	943 0 0	..	..	..	..	..	..
..	..	20,295 0 0	5,073 12 0	..	..	..	..	..	..
..	..	520 0 0	130 0 0	..	..	..	..	..	..
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..	..	839 0 0	209 12 0	..	..	..	..	685 0 0	189 1 5
..	..	263 0 0	65 12 0	..	..	..	..	976 0 0	269 6 8
..	..	386 0 0	96 8 0	..	..	..	..	251 0 0	69 4 7
..	..	58 0 0	14 8 0	..	..	..	..	57 0 0	15 11 9
18 0 0	4 3 6	3,085 0 0	771 4 0	..	..	..	..	1,368 0 0	377 10 0
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..	..	1,380 0 0	345 0 0	..	..	..	..	..	..
..	..	1,152 0 0	288 0 0	..	..	..	..	..	..
..	..	896 0 0	224 0 0	..	..	..	..	..	..
..	..	2,149 0 0	537 4 0	..	..	..	..	..	..
..	..	2,365 0 0	591 4 0	..	..	..	..	..	..
..	..	2,020 0 0	505 0 0	..	..	..	..	..	..
..	..	576 0 0	144 0 0	..	..	..	..	..	..
..	..	284 0 0	71 0 0	..	..	..	..	..	..
..	..	6,338 0 0	1,584 8 0	..	..	..	..	..	..
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..	..	904 0 0	226 0 0	..	..	..	..	..	..
..	..	3,326 27 0	831 6 8	..	..	..	..	..	..
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..	..	1,442 0 0	360 8 0	..	..	..	..	..	..
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..	..	3,534 0 0	883 8 0	..	..	..	..	..	..
..	52 11 9	5,603 20 0	1,400 14 0	..	..	..	..	..	..
..	..	783 0 0	195 12 0	..	..	..	..	..	..
..	..	157 0 0	39 4	..	..	..	..	..	..
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At 4 annas 6 pies.		At 4 annas 9 pies.		At 4 annas 10 pies.		At 4 annas 11 pies.		At 5 annas.		At 5 annas 6 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
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1 [illegible]2 0 0	447 12 0	..	..	..	..	..	..	997 20 0	311 11 6	..	..
[illegible] 0 0	24 3 0	..	..	..	..	..	..	627 20 0	196 1 6	..	..
1 [illegible] 0 0	561 6 0	..	..	..	..	..	..	2,804 0 0	876 4 0	..	..
..	..	..	..	364 20 0	110 1 9	..	..	1,973 30 0	616 12 9	..	..
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121 20 0	34 2 9	14 0 0	4 2 6	..	..	..	..	67 0 0	20 15 0	348 0 0	..
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3,825 20 0	1,075 14 9	14 0 0	4 2 6	364 20 0	110 1 9	6 0 0	1 13 6	7,650 10 0	2,390 11 3	394 0 0	..

At 5 annas 9 pies.		At 6 annas.		At 6 annas 3 pies.		At 6 annas 6 pies.		At 6 annas 9 pies.		At 7 annas.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Md. s. t.	Rs. a. p.	Md. s. t.	Rs. a. p.	Md. s. t.	Rs. a. p.	Md. s. t.	Rs. a. p.	Md. s. t.	Rs. a. p.	Md. s. t.	Rs. a. p.
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416 0 0	149 8 0	1,615 0 0	605 10 0	..	..	..	..	..	..	..	..
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96 0 0	34 8 0	1,846 0 0	692 4 0	..	..	..	..	..	..	..	..
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..	..	74,670 31 0	28,001 8 8	..	..	122 0 0	49 9 0	..	..	104,621 36 40	45,772 1 5
..	..	..	..	..	..	..	..	51 0 0	21 8 3	324 0 0	141 12 0
..	..	1,462 17 0	548 6 7	196 36 0	76 14 8	935 15 0	380 0 0	222 31 0	93 15 9	3,142 30 0	1,374 15 3
..	..	479 7 0	179 11 1	..	..	112 6 0	45 9 0	..	..	1,098 20 0	480 9 5
2 0 0	184 0 0	83,299 15 0	31,237 4 4	196 36 0	76 14 8	1,519 21 0	617 5 0	473 31 0	199 14 0	109,618 6 40	47,957 15 1

At 7 a[illegible]		At 7 annas 9 pies.		At 8 annas.		At 8 annas 3 pies.		At 8 annas 6 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
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148 29 0	69 11 5	816 9 0	395 5 9	67,822 35 0	33,911 7 0	515 29 0	265 14 8	8,081 33 0	4,293 7 6
		..	..	4,809 19 0	2,404 11 10	..	..	1,146 26 0	609 2 6
2,286 32 0	1,071 14 11	816 9 0	395 5 9	118,558 23 0	59,279 4 8	515 29 0	265 14 8	9,335 19 0	4,959 7 6

At 8 annas 9 pies.		At 9 annas.		At 9 annas 3 pies.		At 9 annas 6 pies.		At 9 annas 8 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
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..	..	..	..	2,282 37 0	1,319 13 0	11,943 36 0	7,091 11 0	141 34 0	85 11 2
[illegible],596 14 0	2,513 10 0	20,195 28 0	11,360 1 3	..	..	1,092 11 0	648 8 7	..	..
..	..	2,331 17 0	1,311 6 10						
[illegible] 14 0	2,513 10 0	22,637 5 0	12,733 6 1	2,282 37 0	1,319 13 0	13,036 7 0	7,740 3 7	141 34 0	85 11 2

At [illegible] pies per Maund.		At 10 annas per Maund.		At 10 annas 3 pies per Maund.		At 10 annas 6 pies per Maund.		At 10 annas 9 pies per Maund.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
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2,943 21 0	1,793 11 5	20,604 28 0	12,877 15 0	1,389 27 0	890 4 2	5,699 35 0	3,740 8 8	197 23 0	132 11 11
..	..	3,019 16 0	1,887 2 0	..	..	147 39 0	97 1 9	..	..
2,943 21 0	1,793 11 5	24,140 4 0	15,087 9 0	1,389 27 0	890 4 2	5,847 34 0	3,837 10 5	197 23 0	132 11

North Kánara and by the Goa Proprietors on their own account during the year 1885-86.

At 11 annas per Maund.		At 11 anna 6 pies per Maund.		At 12 annas per Maund.		At 12 annas 6 pies per Maund.		At 13 annas per Maund.		At 14 annas per Maund.		Total.		Average Price.
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Rs. a. p.
..	..	..	..	..	..	..	..	..	..	..	..	6,868 4 0	1,579 5 2	0 3 8
..	..	..	..	..	..	..	..	..	..	..	..	175,095 0 0	33,449 2 4	0 3 1
..	..	..	..	..	..	..	..	..	..	..	..	213,937 0 0	40,242 10 0	0 3 0
..	..	..	..	..	..	..	..	..	..	..	..	173,017 0 0	33,474 14 3	0 3 1
..	..	..	..	..	..	..	..	..	..	..	..	121,380 0 0	23,080 14 5	0 3 1
..	..	..	..	..	..	..	..	..	..	..	..	135,326 30 0	19,788 6 10	0 2 4
..	..	..	..	..	..	..	..	..	..	..	..	183,644 20 0	24,476 12 11	0 2 2
..	..	..	..	..	..	..	..	..	..	..	..	198,289 20 0	24,592 7 2	0 2 0
..	..	..	..	..	..	..	..	..	..	..	..	143,399 30 0	17,853 2 0	0 2 0
..	..	..	..	..	..	..	..	..	..	..	..	20,295 0 0	5,073 12 0	0 4 0
..	..	..	..	..	..	..	..	..	..	..	..	23,749 10 0	4,166 1 5	0 2 10
..	..	..	..	..	..	..	..	..	..	..	..	172,469 20 0	23,698 4 4	0 2 2
..	..	..	..	..	..	..	..	..	..	..	..	180,517 0 0	24,446 7 11	0 2 2
..	..	..	..	..	..	..	..	..	..	..	..	140,539 10 0	18,334 7 8	0 2 1
..	..	..	..	..	..	..	..	..	..	..	..	87,266 10 0	13,900 4 5	0 2 7
..	..	..	..	..	..	..	..	..	..	..	..	95,849 0 0	14,189 14 9	0 2 4
..	..	..	..	..	..	..	..	..	..	..	..	76,097 0 0	9,952 13 0	0 2 1
..	..	..	..	..	..	..	..	..	..	..	..	117,395 20 0	15,347 7 11	0 2 1
..	..	..	..	..	..	..	..	..	..	..	..	143,823 0 0	21,058 10 3	0 2 4
..	..	..	..	..	..	..	..	..	..	..	..	108,470 20 0	16,466 3 1	0 2 5
..	..	..	..	..	..	..	..	..	..	..	..	28,041 0 0	4,956 1 5	0 2 10
..	..	..	..	..	..	..	..	..	..	..	..	127,000 32 0	16,450 15 8	0 2 1
..	..	..	..	..	..	..	..	..	..	..	..	187,683 0 0	23,833 12 8	0 2 0
..	..	..	..	..	..	..	..	..	..	..	..	100,291 16 0	12,174 5 2	0 1 11
..	..	..	..	..	..	..	..	..	..	..	..	134,919 20 0	16,573 5 4	0 2 0
..	..	..	..	..	..	..	..	..	..	..	..	186,600 0 0	22,969 8 4	0 2 0
..	..	..	..	..	..	..	..	..	..	..	..	133,685 20 0	17,052 15 3	0 2 0
..	..	..	..	..	..	..	..	..	..	..	..	60,403 0 0	7,472 0 0	0 2 0
..	..	..	..	..	..	..	..	..	..	..	..	103,857 0 0	12,596 0 4	0 2 0
..	..	..	..	..	..	..	..	..	..	..	..	201,359 0 0	22,471 14 11	0 1 9
..	..	..	..	..	..	..	..	..	..	..	..	137,783 30 0	15,796 9 3	0 2 0
..	..	..	..	..	..	..	..	..	..	..	..	184,975 0 0	15,708 4 0	0 1 4
..	..	..	..	..	..	..	..	..	..	..	..	63,301 0 0	6,980 4 0	0 1 9
..	..	..	..	..	..	..	..	..	..	..	..	171,661 0 0	18,835 3 0	0 1 9
..	..	..	..	..	..	..	..	..	..	..	..	154,384 0 0	15,217 2 6	0 1 7
..	..	..	..	..	..	..	..	..	..	..	..	15,701 10 0	3,108 12 9	0 3 2
..	..	..	..	..	..	..	..	..	..	..	..	39,313 0 0	4,488 13 2	0 1 10
..	..	..	..	..	..	..	..	..	..	..	..	91,704 6 0	12,804 10 7	0 2 3
..	..	..	..	..	..	..	..	..	..	..	..	72,292 28 0	9,890 4 3	0 2 3
..	..	..	..	..	..	..	..	..	..	..	..	98,687 8 0	12,385 14 11	0 2 0
..	..	..	..	..	..	..	..	..	..	..	..	102,375 32 0	12,769 13 7	0 2 0
..	..	..	..	..	..	..	..	..	..	..	..	51,596 20 0	6,551 7 9	0 2 0
..	..	..	..	..	..	..	..	..	..	..	..	96,631 5 0	11,555 12 10	0 1 10
..	..	..	..	..	..	..	..	..	..	..	..	77,601 36 0	10,053 4 11	0 2 1
..	..	..	..	..	..	..	..	..	..	..	..	132,683 12 0	16,785 12 1	0 2 0
..	..	..	..	..	..	..	..	..	..	..	..	160,691 11 0	15,344 13 1	0 1 6
..	..	..	..	13 0 0	9 12 0	..	..	..	..	36 0 0	31 8 0	49,545 20 0	24,372 6 0	0 7 10
..	..	..	..	..	..	..	..	..	..	..	..	180,350 16 40	74,281 10 11	0 6 7
..	..	..	..	..	..	..	..	..	..	..	..	1,008 0 0	482 9 9	0 7 8
..	..	..	..	..	..	..	..	..	..	..	..	159,331 17 0	86,764 4 4	0 8 8
3,402 22 0	2,339 4 1	69 0 0	49 9 6	246 14 0	184 12 2	..	..	..	..	..	..	18,890 23 0	11,049 7 6	0 9 4
1,353 2 0	930 3 7	77 8 0	55 7 10	2,472 34 0	1,854 10 2	38 33 0	30 5 4	367 16 0	298 8 2	149 20 0	130 13 0			
4,755 24 0	3,269 7 8	146 8 0	105 1 4	2,732 8 0	2,049 2 4	38 33 0	30 5 4	367 16 0	298 8 2	185 20 0	162 5 0	5,841,782 30 40	9,27,040 6 8	6

A. C. TREVOR,
Collector of Salt Revenue.

STATEMENT No. VII., showing Quantities of Foreign Salt Imported by Sea and by Land into the Bombay Presidency during the year 1885-86.

Description of Salt.	Importations by Sea.					Importations by Land.						Total of Imports by Sea and Land.	
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.	Place of Export.	Place of Import.	By what Route.	Mode of conveyance.	Quantity Imported.	Amount of Import Duty levied.	Quantity Imported.	Amount of Import Duty levied.
				Mds. s. t.	Rs. a. p.					Mds. s.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Table and packing salt.	London ...	Bombay ...	Square-rigged vessel.	2,583 2 24	5,166 4 2							2,583 2 24	5,166 4 2
Sindha salt ...	Bandar Abbas.	Do. ...	Country crafts	2,846 5 0	5,692 4 0							2,846 5 0	5,692 4 0
Do.	Do.	Confiscated at the Bombay Custom House.	Do.	254 0 20	508 0 2							254 0 20	508 0 2
				3,100 5 20	6,200 4 2							3,100 5 20	6,200 4 2
Zanzibar, Rock and Mahi salt.	.....	Confiscated at the Bombay Custom House.	Do.	24 9 0	48 7 2							24 9 0	48 7 2
						Bhávnagar ...	Ahmedabad District.	Gogha Frontier..	Carts and donkeys.	13 30	28 9 8	13 30 0	28 9 8
						Goa	Kánara District.	Mazáli Bandar ...	.....	0 1	0 0 10	0 1 0	0 0 10
			Total ...	5,707 16 44	11,414 15 6				Total ...	13 31	28 10 6	5,721 7 44	11,443 10 0

A. C. TREVOR,
Collector of Salt Revenue.

STATEMENT No. VIII., showing the quantities of each description of Salt imported and delivered from Salt Works in the Bombay Presidency during the years 1884-85 and 1885-86.

Description of Salt.	1884-85.		1885-86.		Increase in 1885-86.	
	Quantity.	Amount realized.	Quantity.	Amount realized.	Quantity.	Amount realized.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Barágra salt	1,343,956 20 0	27,16,042 0 0	2,961,285 20 0	61,04,838 0 0	16,17,329 0 0	33,88,796 0 0
Sea salt	5,968,115 11 0	1,10,13,626 14 4	6,310,744 7 40	1,13,22,538 11 5	3,42,628 36 40	3,08,911 13 1
Natural salt	.....	.....	.....	.....	.....	.....
Sindha salt	1,142 0 0	2,284 0 0	3,100 5 20	6,200 4 2	1,958 5 20	3,916 4 2
Zanzibar, Rock and Mahi salt... ...	.....	.....	24 9 0	48 7 2	24 9 0	48 7 2
Table salt	1,766 12 47	3,533 3 2	2,583 2 24	5,166 4 2	816 29 57	1,633 1 0
Total ...	7,314,980 3 47	1,37,35,486 1 6	9,277,737 4 4	1,74,38,791 10 11	19,62,757 0 37	37,03,305 9 5

A. C. TREVOR,
Collector of Salt Revenue.

STATEMENT No. IX., showing the Principal Articles of Import and Export, with of the Bombay Presidency

Division.	Táluka.	Number and Names of Ports.		Value of Imports.	Value of Exports.	Import Customs Duty.	Export Customs Duty.	Total Customs Duty.
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Division.	Dholera	Chilkhari	1	10,52,114 0 0	6,48,897 0 0	.....	.....	.....
	Gogha	Gogha	1	2,69,336 0 0	2,68,777 0 0	.....	.....	.....
	Cambay	Cambay	1	.....	.....	.....	.....	.....
	Jambusar	Tankária, Dehgám, Dehej...	3	3,09,288 0 0	4,34,152 0 0	.....	.....	.....
	Broach	Broach	1	24,51,882 0 0	17,37,706 0 0	.....	0 6 0	0 6 0
	Surat	Surat, Bhagva, Navsári, Matvád.	4	18,20,197 0 0	15,10,889 0 0	6 4 0	0 5 6	6 9 6
	Bulsár	Bulsár, Bilimora, Kolak, Umarsádi.	4	3,37,735 0 0	8,24,920 0 0	.....	486 11 10	486 11 10
		Total Northern Division ...	15	62,40,552 0 0	54,25,341 0 0	6 4 0	487 7 4	493 11 4
Southern Division.	Umbargaon ...	Umbargaon, Maroli, Kálai, Golvad.	4	61,353 0 0	2,13,902 0 0	.....	.....	.....
	Tárápur	Tárápur, Dáhánu, Navápur, Sátpáti, Máhim, Kelva, Dativrey.	7	2,44,771 0 0	4,84,343 0 0	.....	.....	.....
	Basseln	Bassein, Agáshi, Naughar...	3	3,61,487 0 0	6,57,127 0 0	.....	.....	.....
	Ghorbandar ...	Rayi, Utan, Manori, Bándra, Vesava.	5	5,04,443 0 0	10,66,568 0 0	.....	.....	.....
	Trombay	Bhiwndi, Thána, Kalyán, Bhándup, Mohol, Trombay.	6	23,98,427 0 0	34,51,031 0 0	.....	2,017 3 0	2,017 3 0
	Uran	Mora, Karanja, Sheva ...	3	5,78,588 0 0	74,37,054 0 0	.....	.....	.....
	Karanja	.....	...	98,714 0 0	19,50,274 0 0	.....	.....	.....
	Panvel	Panvel, Belápur. Chirner, Khera.	4	5,86,601 0 0	17,63,451 0 0	.....	214 4 8	214 4 8
	Alibág	Alibág, Thal, Revdanda, Mandva, Revas.	5	7,47,038 0 0	9,00,529 0 0	.....	.....	.....
	Sanksé	Antora, Nágothna	2	4,95,554 0 0	9,43,556 0 0	.....	.....	.....
	Rájpuri	Mandad	1	.....	.....	.....	.....	.....
	Suvurndurg ...	Bankot, Kelshi, Harnai ...	3	8,69,067 0 0	5,60,775 0 0	.....	15 11 9	15 11 9
	Anjanvel	Anjanvel, Boria	2	39,07,849 0 0	51,28,457 0 0	.....	89 15 5	89 15 5
	Ratnágiri	Ratnágiri, Jaygad, Buranghad.	3	12,18,814 0 0	5,82,284 0 0	119 4 0	.....	119 4 0
	Viziadurg ...	Jaytápur, Viziadurg ...	2	13,50,578 0 0	17,63,693 0 0	.....	22 13 8	22 13 8
	Málvan	Málvan A'chra, Devgad ...	3	5,84,453 0 0	4,19,966 0 0	19 5 4	.....	19 5 4
	Vengurla	Vengurla, Ráhuri, Nivti ...	3	31,55,573 0 0	30,38,730 0 0	34 0 9	31 3 5	65 4 2
	Shiroda	Creeks	....	48,715 0 0	36,941 0 0	.....	.....	.....
	Kárwár	Sadáshivgad, Kárwár, Chendia.	3	5,26,285 0 0	13,45,733 0 0	.....	.....	.....
	Ankola	Belikeri, Ankola ,Gangávali, Tadri.	4	1,28,876 0 0	2,93,990 0 0	22 0 0	.....	22 0 0
	Honávar	Kumta, Murdeshvar, Honávar, Bhatkal, Shiráli.	5	33,16,344 0 0	62,50,800 0 0	.....	.....	.....
		Total Southern Division ..	68	2,11,83,530 0 0	3,82,89,204 0 0	194 10 1	2,391 3 11	2,585 14 0
		Presidency Division Huzur.	...	.....	.....	.....	.....	.....
		Mátunga	...	.....	3,78,504 0 0	.....	.....	.....
		Grand Total ...	83	2,74,24,082 0 0	4,40,93,049 0 0	200 14 1	2,878 11 3	3,079 9 4

their Values, and details of the Sea Customs Collections realized at the different Ports during the year 1885-86.

Revenue.						
Registry Fees.	Wharfage Fees.	Confiscations and Penalties.	Miscellaneous.	Total.	Refunds.	Net Revenue.	Remarks.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
.....	.....	109 10 10	21 7 7	131 2 5	.....	131 2 5	
70 0 0	.....	7 14 0	13 8 3	91 6 3	.....	91 6 3	
.....	.....	.....	71 0 2	71 0 2	.....	71 0 2	
18 0 0	.....	4 0 0	46 13 10	68 13 10	.....	68 13 10	
79 0 0	276 15 0	6 11 6	216 5 7	579 6 1	.....	579 6 1	
309 0 0	139 9 7	1,397 14 0	183 9 7	2,036 10 8	.....	2,036 10 8	
597 0 0	.....	494 7 6	189 10 10	1,767 14 2	.....	1,767 14 2	
1,073 0 0	416 8 7	2,020 9 10	742 7 10	4,746 5 7	.....	4,746 5 7	
20 0 0	.....	0 2 0	4 6 11	24 8 11	.....	24 8 11	
226 0 0	.....	26 0 0	33 11 0	285 11 0	.....	285 11 0	
427 0 0	1 3 3	9 4 0	26 0 0	463 7 3	2 0 0	461 7 3	
292 0 0	.....	92 4 8	25 7 9	409 12 5	6 0 0	403 12 5	
331 0 0	.....	51 3 1	81 7 5	2,480 13 6	.....	2,480 13 6	
103 0 0	.....	6 0 0	15 11 6	124 11 6	.....	124 11 6	
81 0 0	.....	30 4 0	12 13 9	124 1 9	.....	124 1 9	
319 0 0	2 1 7	96 0 0	11 5 6	642 11 9	.....	642 11 9	
206 0 0	.....	56 8 0	21 0 10	283 8 10	.....	283 8 10	
60 0 0	.....	42 12 0	7 14 0	110 10 0	.....	110 10 0	
.....	.....	.....	.....	.....	.....	.....	
204 0 0	.....	4 0 0	16 10 6	240 6 3	.....	240 6 3	
405 0 0	.....	62 4 0	30 6 6	587 9 11	.....	587 9 11	
900 0 0	.....	8 0 0	42 15 6	1,070 3 6	.....	1,070 3 6	
526 0 0	.....	7 0 0	35 5 9	591 3 5	.....	591 3 5	
365 2 0	.....	19 6 9	8 13 3	412 11 4	.....	412 11 4	
87 0 0	43 7 3	22 15 0	56 13 3	275 7 8	.....	275 7 8	
20 0 0	.....	.....	4 13 6	24 13 6	.....	24 13 6	
157 0 0	7 1 3	10 12 0	50 4 6	225 1 9	.....	225 1 9	
159 0 0	.....	2 0 0	33 12 7	216 12 7	2 0 0	214 12 7	
243 0 0	7 11 0	59 4 0	92 8 0	402 7 0	2 0 0	400 7 0	
5,131 2 0	61 8 4	605 15 6	612 6 0	8,996 13 10	12 0 0	8,984 13 10	
.....	.....	.....	5 12 0	5 12 0	.....	5 12 0	
.....	.....	.....	.....	.....	.....	.....	
6,204 2 0	478 0 11	2,626 9 10	1,360 9 10	13,748 15 5	12 0 0	13,736 15 5	

A. C. TREVOR,
Collector of Salt Revenue.

STATEMENT No. X., showing the principal articles of Import and Export, with their Values, and details of the Collections realized under the head "Land Customs" on the frontiers of the Presidency during the year 1885-86.

Division.	Táluka.	Value of Imports.	Revenue.						Remarks.
			Import Customs Duty.	Export Customs Duty.	Total Customs Duty.	Miscellaneous.	Total.	Net Revenue.	
		Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Southern Division.	Alíbág	...	...	...	...	68 8 0	68 8 0	68 8 0	
	Kárwár	59 0 0	18 2 8	...	18 2 8	...	18 2 8	18 2 8	
	Total Southern Division.	59 0 0	18 2 8	...	18 2 8	68 8 0	86 10 8	86 10 8	
	Presidency Division Huzúr.	...	...	...	...	10 4 0	10 4 0	10 4 0	
	Grand Total ...	59 0 0	18 2 8	...	18 2 8	78 12 0	96 14 8	96 14 8	

A. C. TREVOR,
Collector of Salt Revenue.

STATEMENT No. XI., showing the Revenue derived from Abkári and Sea and Land Customs in the Presidency of Bombay exclusive of the Port of Bombay and the Province of Sind for the year 1885-86 contrasted with those of the five preceding years.

Years.	Import Sea Customs.	Export Sea Customs.	Import and Export Land Frontier Duties.	Government Share of Transit Duties levied in Cambay, Bánsda, and Dharampor States.	Anchorage Fees levied at Cambay.	Registry Fees.	Sale-proceeds of Goods confiscated under Act VIII of 1878.	Warehouse Rent and Wharfage Fees.	Fees for amendment and duplicate copies of Customs Documents.	Sale-proceeds of Dead Stock Articles.	Miscellaneous.	Still-head Duty on Spirit manufactured at Uran, Bhándup, and Chembur.	Cost of Establishment employed at Chembur, Uran and Bhandup Distilleries paid by Proprietors.	Total.	Remarks.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1880-81	6,682 14 4	8,853 3 6	2,590 6 7	10,783 12 9	304 12 10	4,396 5 6	859 4 0	426 14 0	846 1 6	430 15 10	617 6 2	9,45,664 3 2	16,630 2 1	9,99,036 6 3	
1881-82	7,751 10 11	7,669 14 9	2,618 6 1	11,099 4 11	384 4 0	7,818 10 3	664 11 6	1,176 2 3	789 9 11	956 1 3	461 1 8	9,93,468 2 0	18,882 2 10	10,53,740 2 4	
1882-83	3,094 7 4	7,810 5 2	2,777 13 1	10,849 2 6	364 5 0	18,368 3 6	1,932 9 1	1,209 6 2	678 7 9	499 0 3	1,274 7 6	9,68,332 9 6	22,668 15 6	10,39,854 12 4	
1883-84	4,655 11 7	5,672 4 0	2,431 8 9	10,426 11 10	415 5 10	9,203 7 6	1,427 10 4	1,129 5 7	715 2 0	288 10 10	662 9 1	10,13,965 5 6	27,885 7 5	10,78,879 4 3	
1884-85	992 13 9	5,019 9 5	40 7 3	9,011 9 4	....	8,013 6 10	836 7 2	647 10 5	565 5 6	165 3 6	479 1 0	14,14,947 12 1	28,032 2 0	14,68,802 8 3	
Total ..	23,178 9 11	35,025 4 10	10,458 9 9	52,170 9 4	1,468 11 8	47,800 1 7	5,720 10 1	4,589 6 5	3,594 10 8	2,339 15 8	3,494 9 5	53,36,378 0 3	1,14,143 13 10	56,40,363 1 5	
Average	4,635 11 7	7,005 1 0	2,091 11 7	10,434 1 10	293 11 11	9,560 0 4	1,144 2 0	917 14 1	718 14 11	467 15 11	698 14 9	10,67,275 9 8	22,828 12 4	11,28,072 9 11	
1885-86	200 14 1	2,878 11 3	18 2 8	9,000 0 0	....	6,204 2 0	2,619 14 8	478 0 11	532 10 6	294 2 8	619 3 4	16,35,284 0 8	34,409 8 11	16,92,539 7 8	

A. C. TREVOR,
Collector of Salt Revenue.

STATEMENT No. XII., showing details of Cases of Salt and Opium

SALT.

DIVISIONS	Nature of Offence.											
	Theft from Salt Works.		Smuggling Foreign Salt across Frontier.		Clandestine removal of Natural Salt.		Removals from Salt Works in excess of quantities specified in Permits.		Miscellaneous.		Total.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division ..	1	0 0 35	12	10 12 28	119	37 32 25½	2	2 4 0	24	21 31 40	158	72 0 48½
Daman	...	.....	1	0 0 50	...	.....	...	.....	...	.....	1	0 0 50
Total N. D. ..	1	0 0 35	13	10 12 78	119	37 32 25½	2	2 4 0	24	21 31 40	159	72 1 18½
Southern Division... ...	59	126 1 30	2	2 10 3	99	17 14 64	2	3 10 0	37	50 35 8	199	199 31 25
Goa Territory	12	4 3 78	...	.....	...	.....	...	.....	1	0 29 40	13	4 33 38
Total S. D. ...	71	130 5 28	2	2 10 3	99	17 14 64	2	3 10 0	38	51 24 48	212	204 24 63
Grand Total...	72	130 5 58	15	12 23 1	218	55 7 9½	4	5 14 0	62	73 16 8	371	276 26 1½

(a) Note.—No percentage of convictions on the number prosecuted is fairly deducible, as with the exception of one

OPIUM.

DIVISIONS.	Found on Person of Smugglers.		Found Concealed.		Found on Animals.		Total.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division	5	0 3 55 5/16	18	3 33 7 19/16	1	0 0 34	24	3 37 16 15/16
Southern Division	...	.....	...	.....	...	.....	..	.....
Total ...	5	0 3 55 5/16	18	3 33 7 19/16	1	0 0 34	24	3 37 16 15/16

Smuggling disposed of by the Salt Department during the year 1885-86.

Mode of Smuggling.												How Cases were disposed of.						
By Head-loads.		On Animals.		In Carts.		By Boats.		Miscellaneous.		Total.		Number of Persons arrested.	Number of Persons released by the Department.	Number of Persons prosecuted.	Number of Persons convicted.	Number of Persons acquitted.	Percentage of Convictions on number prosecuted.	Total estimated Value of Confiscations.
No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.							
	Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.							Rs. a. p.
63	28 31 28½	5	9 28 28	3	5 28 40	7	2 19 50½	80	25 12 61½	158	72 0 48½	232	12	220	201	19	91·3	3,029 9 0
1	0 0 50	...	...	...	...	...	...	...	.....	...	0 0 50	1	...	1	1	...	100	0 0 6
64	28 31 78½	5	9 28 28	3	5 28 40	7	2 19 50½	80	25 12 61½	159	72 1 18½	233	12	221	202	19	91·4	3,029 9 6
96	131 0 71	...	...	2	6 25 20	25	15 26 53	76	46 18 41	199	199 31 25	300	35	265	219	46	83·02	336 4 1
12	4 3 78	...	...	...	...	...	...	1	0 29 40	13	4 33 38	16	1	15	2	...	(a)	11 15 7
108	135 4 69	...	...	2	6 25 20	25	15 26 53	77	47 8 1	212	204 24 63	316	36	280	221	46	83·02	348 3 8
172	163 36 67½	5	9 28 28	5	12 13 60	32	18 6 23½	157	72 20 62½	371	276 26 1½	549	48	501	423	65	86·02	3,377 13 2

case finally decided and another departmentally withdrawn, the remaining 11 cases are pending in the Portuguese Courts.

Prosecution and Conviction before Magistrates.							Total estimated Value of Confiscations.
No. of Persons arrested.	No. of Persons released by the Department.	No. of Persons prosecuted.	No. of Persons convicted.	No. of Persons acquitted.	No. of Persons tried in Foreign Territory, the result of whose trials has not been reported.	Percentage of Convictions on number prosecuted.	
							Rs. a. p.
34	1	33	27	6	... ..	81·8	3,984 1 2
.....	.....	... ..	.....	.....	.....	.....	.....
34	1	33	27	6	.....	81·8	3,984 1 2

A. C. TREVOR,
Collector of Salt Revenue.

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